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PRESIDENT'S INQUIRY IN RE ECONOMY AND EFFICIENCY

DEFINITION AND CLASSIFICATION OF EXPENDITURES FOR SERVICES OTHER THAN PERSONAL—SUBSISTENCE AND SUPPORT OF PERSONS

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CIRCULAR NO. 9

Submitted as a basis for the analysis of travel vouchers for the year 1910

WASHINGTON
GOVERNMENT PRINTING OFFICE
1911

INTRODUCTION.

The definitions and the outline of "*Services other than personal—Subsistence and Support of Persons*," transmitted herewith, is submitted to you as a guide to the analysis of travel vouchers as requested by letter of the President, under date of the 8th instant. The first drafts of classification were developed by the departmental committees on economy and efficiency. These drafts were later submitted for review and editing to a joint committee composed of James L. Chase, Department of Agriculture; Robert E. Shannon, of the Department of War; L. E. Wiltberger, Department of the Navy; G. F. Stone and C. R. Linfoot, Post Office Department; and Thomas F. Darden, Interstate Commerce Commission. The purpose has been to develop a classification which will be uniform for the service and a numerical code which will exactly describe each class.

In analyzing the vouchers of travel for the year 1910, you are invited to make any suggestions that may occur to you. In making criticism and offering constructive suggestion, you will please have in mind the application of the general outline, as well as the supporting details, in relation to the particular problem or problems with which you or your office are concerned, whether it be the preparation of estimates, operative expense accounting, the obtaining of job costs, the making of reports, the preparation of instructions, the making of requisitions, advertising for bids, considering proposals, making contracts, issuing orders, either under contracts or in the open market, or what not.

In any or all of these relations your assistance in obtaining a basis for the most intelligent consideration of problems of business will be highly appreciated.

CHARLES D. NORTON,
Secretary to the President.

MARCH 9, 1911.

SUBCLASSIFICATION AND DEFINITIONS OF ITEM B-3, "SERVICES OTHER THAN PERSONAL—SUBSISTENCE AND SUPPORT OF PERSONS (SERVICE)."

B 0000	SERVICES OTHER THAN PERSONAL.
3000	SUBSISTENCE AND SUPPORT OF PERSONS (SERVICE).[1]
3100	*Furnishing of food.*
3200	*Furnishing of lodging.*
3300	*Furnishing of food and lodging.*
3400	*Furnishing of food, lodging, and miscellaneous services.*
3500	*Per diem in lieu of subsistence (to be subdivided at the rate per day).*
3600	*Mileage in lieu of subsistence (to be subdivided at the rate per mile).*
3700	*Commutation in lieu of subsistence and support.*
3800	
3900	*Special and miscellaneous services incident to subsistence and support of persons.*

[1] B-3.—*Subsistence and Support of Persons (Service).*—All expenditures for services other than personal, the end or purpose of which is to provide food, lodging, and personal care of persons, including (1) furnishing of food; (2) furnishing of lodging; (3) furnishing of food and lodging; (4) furnishing of food and lodging and other miscellaneous services; (5) per diem in lieu of subsistence; (6) mileage in lieu of subsistence; (7) commutation in lieu of subsistence; (9) special and miscellaneous services incident to subsistence and support of persons (such as (a) laundry, (b) bath, (c) barber, (d) gratuities).

B 3100	*Furnishing of food.*[1]
3110	Single meals.
3120	Meal ticket.
3130	Boarding rates.
3131	By the week.
3132	By the month.
3140	
3150	
3160	
3170	
3180	
3190	Special and miscellaneous.

[1] "Furnishing of food" includes all expenditures for the service of furnishing and serving food prepared for consumption, as distinguished from expenditures for the purchase of provisions to be sued as food.

B 3200	*Furnishing of lodging.*[1]
3210	Room or rooms at hotel.
3211	By the day or less.
3212	By the week.
3213	By the month.
3214	By the year.
3220	Lodging at lodging house.
3221	By the day or less.
3222	By the week.
3223	By the month.
3224	By the year.
3230	
3240	
3250	
3260	
3270	
3280	
3290	Special and miscellaneous.
3291	Heat in room.
3292	Light in room.

[1] "Furnishing of lodging" includes all expenditures for the service of furnishing lodging to transients and keeping the quarters furnished in condition for use, as distinguished from expenditures for the lease alone of quarters, furnished or unfurnished.

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B 3300	*Furnishing of food and lodging.*[1]
3310	At hotel.
3311	By the day or less.
3312	By the week.
3313	By the month.
3314	By the year.
3320	Lodging at lodging and boarding house.
3321	By the day or less.
3822	By the week.
3323	By the month.
3324	By the year.
3330	
3340	
3350	
3360	
3370	
3380	
3390	Special and miscellaneous.

[1] "Furnishing of food and lodging" includes all expenditures for the service of furnishing both food and lodging as defined in the last two preceding footnotes.

B 3400	*Furnishing of food, lodging, and miscellaneous services.*[1]
3410	At hotel.
3411	By the day or less.
3412	By the week.
3413	By the month.
3414	By the year.
3420	At lodging and boarding house.
3421	By the day or less.
3422	By the week.
3423	By the month.
3424	By the year.
3430	At institution.
3431	Prisons.
3432	Hospitals.
3433	Other institutions.
3440	
3450	
3460	
3470	
3480	
3490	Special and miscellaneous.

[1] "Furnishing of food, lodging, and miscellaneous services" includes all expenditures for the service of furnishing both food and lodging, as defined in the preceding footnotes, plus other miscellaneous services.

B 3500	*Per diem in lieu of subsistence.*[1]
3510	
3520	
3530	
3540	
3550	
3560	
3570	
3580	
3590	Special and miscellaneous.

[1] "Per diem in lieu of subsistence" includes payments made in one sum to persons to reimburse all expenditures which they may have made for subsistence and support of whatever kind.

B 3600 *Mileage in lieu of subsistence (to be subdivided at the rate per mile).*[1]

3610
3620
3630
3640
3650
3660
3670
3680
3690 Special and miscellaneous.

[1] "Mileage in lieu of subsistence" as here used includes allowances for subsistence at a fixed rate per mile traveled and excludes the cost of transportation and compensation for personal services.

B 3700	*Commutation in lieu of subsistence and support.*[1]
3710	Rations.
3720	Quarters or lodging.
3730	Rations and quarters or lodging.
3740	Heat and light.
3750	
3760	
3770	
3780	
3790	Special and miscellaneous.

[1] "Commutation in lieu of subsistence and support" includes allowances made to persons to cover all expenditures which they may make for certain items of subsistence and support, no repayment to the Government being required if the amount expended for these certain items of subsistence and support fails to equal the allowance granted.

B 3900 *Special and miscellaneous services incident to subsistence and support of persons.*

3910 Laundry.
3911 Piece rate.
3912 Weekly rate.
3920 Bath.
3930 Barber.
3940 Gratuities (tips for services of waiters, porters, etc.).
3950
3960
3970
3980
3990 Other special and miscellaneous services incident to subsistence and support of persons.

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PRESIDENT'S INQUIRY IN RE ECONOMY AND EFFICIENCY

REVISED OUTLINE FOR THE

RECLASSIFICATION OF OBJECTS OF GOVERNMENT EXPENDITURES

ON A UNIFORM BASIS

CIRCULAR NO. 10

Submitted for the use of the several joint committees engaged on the subjects of standard classification, specification, cataloguing, indexing, etc.

WASHINGTON
GOVERNMENT PRINTING OFFICE
1911

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INTRODUCTORY NOTE.

In planning this inquiry it has been assumed that the only way an administrator or a legislator can think about economy or waste is to have the means for knowing exactly—

1. What the Government buys.
2. What is paid for things bought.
3. Whether the thing is best adapted to the use for which it is requested or obtained.

On this assumption it is a matter of greatest importance for each department and for the Government as a whole to adopt a method which will enable each person who has to do with the transaction to have exact knowledge as to what is requisitioned, ordered, delivered, inspected, received into stores, dispensed from stores, etc., as well as what is the exact content of each account or report. A first essential, therefore, is the adoption of a common system of notation by means of which things desired or dealt in may be exactly expressed. A second essential is to provide a means for accurately classifying expenditures so that summaries may be made which will be significant and will admit of analysis down to the last detail—if need be, to show exactly what has been bought and the price paid. It is to assist the several joint committees who have this problem in hand that this circular is published.

The suggested general outline for the classification and codification of objects of Government expenditures, with definitions, transmitted herewith, is submitted as a revision of Circular No. 2, sent out under date of December 2, 1910. This revision is largely the result of suggestions received in response to the request then made for criticism. The changes in the outline consist mostly of a more general grouping, so as to put in one general class all services other than personal and to bring out the groups contained in Circular No. 2 as subclasses. Live stock has also been included under the same general class as Equipment. With Structures are also grouped nonstructural improvements to land. The subjects of materials and parts are treated in the same way, placing them, when possible to do so, along with the article for which they are specifically adapted to forming components. The general class of Materials (C) is to be reserved for such materials as are not specifically adapted for use as Supplies, Equipment, or Structures, or in regard to which no decision has been made at the time of their purchase as to the purpose for which they are to be used. Corresponding changes have been made in definitions.

In each class and subclass should be listed all articles which would naturally fall therein consistently with the definition of the class or subclass, regardless of the fact that the same articles may be listed elsewhere. This is essential to the value of the class and subclass

headings for purposes of analysis of accounts. For instance, under the heading D 7000, Provisions, should be listed in their proper place all edible vegetable oils; most of the same oils would also be listed under the heading D 3000, Mechanics' and engineers', furnace and foundry supplies. Some of them might also fall under D 1300, Drugs and chemicals. It is planned also to indicate the exact description of each article by a specification, list, or catalogue number. Thus, assuming that the specification number of olive oil of a particular grade were 1462, in a provision price list it would be shown as D 7951–1462; while in a price list of mechanics' supplies it would appear as D 3131—1462.

The last numerals would serve as a basis for determination of price and adaptability for use, while the first numerals would enable one to analyze and state the expense or appropriation account by classes of expenditures in summary or detail desired.

SUGGESTED GENERAL OUTLINE FOR THE CLASSIFICATION AND CODIFICATION OF GOVERNMENT EXPENDITURES, BY OBJECTS.

A 0000	Salaries, wages, and other compensation for personal services currently rendered.
B 0000	Compensation for services other than personal.
1000	Transportation of persons (service).
2000	Transportation of things (service).
3000	Subsistence and support of persons (service).
4000	Subsistence and care of animals and storage and care of vehicles (service).
5000	Communication service.
6000	Printing, engraving, lithographing, and binding (service).
7000	Advertising and publication of notices (service).
8000	Furnishing of heat, light, power, and electricity (service).
9000	Special and miscellaneous services other than personal (including repairs by contract or open-market order).
C 0000	Materials not specifically adapted for use as supplies, equipment, or structures.
D 0000	Supplies and materials specifically adapted for use as supplies.
1000	Stationery, drafting, scientific, and educational supplies.
2000	Fuel (including burning and illuminating gases, oils, and liquids).
3000	Mechanics' and engineers', furnace, and foundry supplies.
4000	Cleaning and toilet supplies.
5000	Wearing apparel, household linen, and hand-sewing supplies.
6000	Forage.
7000	Provisions.
8000	War supplies.
9000	Special and miscellaneous supplies.
E 0000	Equipment (including live stock) and parts and materials specifically adapted for use as equipment.
F 0000	Structures, nonstructural improvements to land, and parts and materials specifically adapted for use as structures.
G 0000	Land.
H 0000	Capital outlays for rights and obligations.
1000	Purchase of rights to demand, control, or enforce action, or of rights to act.
2000	Payment of debt (including payments to sinking funds).

H	3000	Repayment of deposits.
	4000	Treaty obligations.
	5000	Refunds, awards, and indemnities.
	6000	
	7000	
	8000	
	9000	Special and miscellaneous.
J	0000	Fixed charges and contributions other than pensions and retirement salaries.
	1000	Rents.
	2000	Royalties.
	3000	Fees, for licenses, permits, and privileges.
	4000	Interest.
	5000	Insurance and depreciation funds.
	6000	Educational and general welfare grants and contributions.
	7000	Subsidies and bounties.
	8000	Burial expenses, providence funds, and other gratuities.
	9000	Special and miscellaneous.
K	0000	Pensions and retirement salaries.
L	0000	Losses and contingencies.

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DEFINITIONS.

A 0000 *SALARIES AND WAGES AND OTHER COMPENSATION FOR PERSONAL SERVICES CURRENTLY RENDERED.*—All expenditures for services which are personal in character and which are currently rendered by an individual or group of individuals or by an artificial person, when these services are not inseparably combined with some other element for which compensation is given, the compensation being primarily for services alone—including (1) regular salaries and wages and pay while on leave for civil services; (2) holiday, Sunday, and overtime allowances for civil services; (3) extra pay for special assignments of civil services; (4) fees and other compensation for special civil services, whether rendered under contract or open-market order or otherwise (such as professional service fees, fees for special technical service or information, fees for special technical work when not paid by a per diem, monthly, or annual salary); (5) trophies, prizes, awards, badges, and certificates for personal civil services; (8) military services.

B 0000 *SERVICES OTHER THAN PERSONAL.*—All expenditures for services, whether rendered by an individual or a group of individuals, or by an artificial person, when with these services is combined inseparably as an object of expenditure some other element or elements (such as furnishing of equipment or supplies or structures), it being impracticable to undertake to designate either the personal effort or the other elements as of primary importance in determining the expense or cost—including (1) transportation of persons (service); (2) transportation of things (service); (3) subsistence and support of persons (service); (4) subsistence and care of animals and storage and care of vehicles; (5) communication service; (6) printing, engraving, lithographing, and binding (service); (7) advertising and publication of notices (service); (8) furnishing of heat, light, power, and electricity (service); and other classes similar in character, such as (*a*) repairs by contract or open-market order, (*b*) storage not incident to transportation, (*c*) protection or utility systems or services, (*d*) court and other public-office service, (*e*) tuition, (*f*) commercial reference service, (*g*) clipping service, (*h*) statistical service, (*i*) towel service.

B 1000 *Transportation of persons (service).*—All expenditures for services other than personal which have for their end or purpose the carrying of persons from place to place, whether by land or water, or for the furnishing of comfort incident to actual transportation—including (1) steam or electric railroad fares (not local); (2) fares by water (not local); (3) combined rail and water fares (not local); (4) interurban electric railroad fares, and long-distance stage fares; (5) local transportation (such as street car fares; ferry charges; hire of coach, cab, carriage, or motor vehicle, with driver or chauffeur; hire of cab, coach, carriage, or motor vehicle without driver or chauffeur; local stage or omnibus fares; local or suburban railroad fares; local or suburban fares by water; local or suburban rail and water fares; and special and miscellaneous local transportation charges, including hire of launch or boat and hire of saddle animal); (6) sleeping car, chair car, drawing room, and stateroom fares; (7) charter of passenger cars, trains, or vessels; (8) towage, dockage, wharfage, moorage, and canal charges of Government owned or chartered passenger steamers; (9) other incidents of actual transportation, such as (*a*) passports, (*b*) tolls, (*c*) excess baggage, (*d*) storage incident to travel, (*e*) long-distance stage fares, (*f*) mileage compensation, (*g*) allowances other than mileage in lieu of transportation expenses, (*h*) switching private cars or trains (local movement), (*i*) steamer chairs, (*j*) tips for transportation services, (*k*) transfers not included in through ticket.

B 2000 *Transportation of things (service).*—All expenditures for services other than personal which have for their end or purpose the carrying of things (other than packages by post or commercial messenger), animals, or deceased persons, from place to place, whether by land or water, or for the furnishing of care to such things, animals, or deceased persons while in process of being actually transported—including (1) freight and incidental charges; (2) express, other than local, and incidental charges; (3) local transportation (drayage, floatage, lighterage, and local expressage); (4) chartering of cars, trains, or vessels; (5) towage, dockage, wharfage, moorage, and canal charges of Government owned or chartered freight steamers; (6) mail transportation other than local (cost of carriage to Post Office Department); (7) transportation of corpses; and (9) other incidents of transportation of things, such as (*a*) duties, (*b*) entry fees and brokerages, (*c*) tolls, (*d*) primage.

B 3000 *Subsistence and support of persons (service).*—All expenditures for services other than personal, the end or purpose of which is to provide food, lodging, and personal care to persons—including (1) furnishing of food; (2) furnishing of lodging; (3) furnishing of food and lodging; (4) furnishing of food, lodging, and other miscellaneous service; (5) per diem in lieu of subsistence; (6) mileage

in lieu of subsistence; (7) commutation in lieu of subsistence and support; and (9) other incidents of subsistence and support of persons, such as (*a*) laundry service, (*b*) bath, (*c*) barber service, (*d*) gratuities.

B 4000 *Subsistence and care of animals and storage and care of vehicles* (*service*).—All expenditures for services other than personal the end or purpose of which is to provide for the subsistence and care of animals and the storage and care of vehicles—including (1) furnishing forage; (2) stabling (without forage); (3) subsistence and care of animals; (4) subsistence and care of animals and storage and care of animal-drawn vehicles (one payment for all); (5) pasturage; (6) storage; (7) storage and care of motor vehicles; and (9) other incidents of subsistence and care of animals and storage and care of vehicles, such as (*a*) clipping; (*b*) shoeing animals; (*c*) cleaning animals; (*d*) cleaning vehicles.

B 5000 *Communication service.*—All expenditures for services other than personal the end or object of which is to transmit messages from place to place—including charges for (1) land telegraph service; (2) marine cable service; (3) wireless telegraph service; (4) telephone service; (5) combined telegraph, cable, and telephone service; (6) postal service; (7) commercial messenger service; and (8) delivery charges.[1]

B 6000 *Printing, engraving, lithographing, and binding* (*service*).—All expenditure for services other than personal, the end or purpose of which is to imprint or engrave characters on paper, cloth, or other material *for publication*, and to fasten paper or other materials together by binding—including (1) printing and binding; (2) engraving; (3) lithographing; (4) printing alone; (5) binding and rebinding; (6) additions to books other than printing and binding; (7) proof reading when a service independent of printing service.[2]

B 7000 *Advertising and publication of notices* (*service*).—All expenditures for services other than personal, the end or purpose of which is to attract attention or notice to a want or desire, or to satisfy legal requirements, or to make public announcement of facts—including (1) publication of executive proclamations and announcements and notices of forfeiture; (2) notice of judicial action; (3) advertisement for bids; (4) advertisement for civil labor and civil services; (5) advertisement of sales of

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[1] Confine to services rendered by contract or open-market order, as in the case of other items in "B." Thus, exclude the cost of transmitting messages by Government telegraph stations or by Government messengers.

[2] Here consideration is primarily given to the *service* of printing, etc., rather than to the completed printed article. In this item should be included printing, etc., done at the *order* of a department or independent establishment; whereas printed matter not so done at order is included in "D 1000, Stationery" or "E 7110, Library stock."

This item should further be confined to printing, etc., done for other than office use, *primarily for publication*. Printing, etc., done for office use, not completing the contents of a paper but merely guiding its use, comes under "D 1000, Stationery, etc."

The services rendered by a newspaper or magazine in publishing announcements, information, etc., for the Government, while serving the same ultimate purpose—securing publicity, as do many of the items under "B 6000"—falls under the heading "B 7000, Advertising and publication of notices."

property, leases and special privileges; (6) advertisement of services to be performed for fees; (7) publication of information; and (8) advertisement for recruits to Army and Navy.[1]

B 8000 *Furnishing of heat, light, power, and electricity (service).*—All expenditures for services other than personal, the end or purpose of which is to furnish heat, light, power, and electricity *as such.*[2]

B 9000 *Special and miscellaneous services other than personal.*—All expenditures for services by contract or open-market order, other than personal, which can not be allocated or made a direct charge to any of the specific classes above defined—including (1) repairs by contract or open-market order; (2) storage not incident to transportation; (3) protection or utility systems or services; (4) court and other public-office service; (5) tuition; (6) commercial reference service; (7) clipping service; (8) statistical service; (9) towel service.

C 0000 *MATERIALS NOT SPECIFICALLY ADAPTED FOR USE AS SUPPLIES, EQUIPMENT, OR STRUCTURES, ONE TO THE EXCLUSION OF THE OTHER.*—All expenditures for things not in a state of nature[3] which are suitable by nature or treatment for use as materials for Supplies, Equipment, or Structures, but which on account of lack of adaptation to a specific use are of such general utility as to be available as materials for *either* Supplies, Equipment, or Structures, *no decision having been made at the time of purchase as to which one of these three classes the material shall be used for*, including metal-bearing ores and free or reduced metals; crude mineral oil and asphalt; minerals other than metal bearing or bituminous; standing timber and logs; fiber, sap, and dye-producing plants and other vegetable crudities and unadapted vegetable products (except standing timber and logs); unadapted animal products; by-materials; also generally adapted materials, such as metals in sheets, bars, and rods; generally adapted wires; generally adapted pipes, threads, etc.; generally adapted lumber; generally adapted leather and dressed pelts.

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[1] See note to "B 6000." "B 7000" does not include expenditures for salaries and wages, material and supplies, or completed printed matter for distribution by the Government. It should be confined to services in securing publicity performed by newspapers and magazines or other agencies outside the Government organization.

[2] Confine to contracts to keep buildings heated, or provided with light, or power, or for providing all the heat, light, power, or electricity elsewhere needed, the contractor agreeing to furnish all the personal services, supplies, and equipment necessary for the purpose of fulfilling his obligations.

Gas (not *light* as such) should be considered a *supply*, and when the contract is one merely to furnish gas by meter this item should go into "D 2300, Gas, fuel, and illuminants."

[3] Things not in a state of nature will be understood to mean all things which have been severed or extracted from their natural location or setting, and all animals slaughtered or apprehended for slaughter for the purpose of making them available for use.

D 0000 *SUPPLIES AND MATERIALS SPECIFICALLY ADAPTED FOR USE AS SUPPLIES.*—All expenditures, whether purchase price for or outlay or advancements under contract or open-market order, for production of things which have been or are planned to be specifically and finally adapted to a particular use for sustaining life, or for the production of mechanical energy or power, or for other purposes which require that the things when applied to the use for which they are adapted be consumed, i. e., be subjected to such chemical or physical change as to unfit them for continuing use of the same kind as that for which they were adapted [1]—including (1) stationery, drafting, scientific, and educational supplies; (2) fuel (including burning and illuminating gases, oils, and liquids); (3) mechanics' and engineers', furnace and foundry supplies; (4) cleaning and toilet supplies; (5) wearing apparel, household linen, and hand sewing supplies; (6) forage; (7) provisions; (8) war supplies; (9) special and miscellaneous supplies; and also materials so specifically adapted that it is clear that they are to be components of supplies.

D 1000 *Stationery, drafting, scientific, and educational supplies.*—All expenditures, whether purchase price for or outlay or advancements under contract or open market order, for production of things which have been or are planned to be finally adapted for office or desk, scientific, or educational use, and which when used are actually or constructively consumed—including (1) office supplies, such as (*a*) plain paper, (*b*) printed forms and letter heads, (*c*) envelopes, (*d*) mailing jackets and tubes and filing folders, (*e*) cards, guides, tags, and tag strings, (*f*) carbon and ink coated papers, (*g*) adhesive papers and binders, (*h*) gummed labels and seals, (*i*) blank books, (*j*) checks, money orders, bank notes, and other specially protected papers, (*k*) other handwriting supplies (than paper), (*l*) paper cutters, folders, weights, and rules, (*m*) supplies for office devices, (*n*) hand-stamping, punching, and fastening apparatus, (*o*) adhesives, clips, and fasteners, (*p*) hones and sharpeners, (*q*) desk receptacles and waste baskets; (2) drafting supplies, such as (*a*) drawing and tracing cloth, (*b*) process paper and process cloth, (*c*) water colors, (*d*) artists' charcoal, (*e*) paint saucers and water glasses, (*f*) thumb tacks; (3) scientific supplies, such as (*a*) photographic supplies, (*b*) hospital, surgical, and laboratory supplies; (4) educational supplies, such as (*a*) lesson sheets, (*b*) examination sheets, (*c*) charts, (*d*) chalk; (5) pamphlets and magazines; (6) newspapers

[1] For the purpose of this code another element should be added to the definition of the word "consumed"; the word should be understood to include the giving away or sale by the Government of articles which are not physically consumed in use (such as wooden legs, crutches, and surgical body supports), but which are lost to the Government when so given away or sold.

Consumability in use is a matter of degree, and in many cases an arbitrary line must be drawn between "Supplies" and "Equipment," the latter being nonconsumable. In such cases it has been thought well to draw the line on the basis of the user being or not being accountable for the return of one article before he may secure another article of like kind; if he be not so accountable, the article being classed as a "Supply"; if he be so accountable, the article being classed as "Equipment."

To cover such expansions of the word "consumed," as are explained in this note, the term "constructively consumed" may be employed.

and clippings; (7) commercial reference books; (8) inks of all kinds; and the materials specifically adapted to forming components of any of the above-named articles.

D 2000 *Fuel (including burning and illuminating gases, oils, and liquids).*—All expenditures whether purchase price for or outlay or advancements under contract or open-market order for production of things which have been or are planned to be finally adapted to the production of heat, light, and power—including (1) solid fuel, such as (*a*) coal and lignite; (*b*) peat, (*c*) coke, (*d*) charcoal, (*e*) wood, kindling, and matches, (*f*) minor solid fuels and by-products, (*g*) briquets, patent and artificial fuels; (2) liquid fuel and illuminants, such as (*a*) crude petroleum, (*b*) petroleum distillates, (*c*) petroleum residues, (*d*) alcohols, (*e*) animal and fish oils, (*f*) vegetable oils, (*g*) mixed oils; (3) gas fuel and illuminants, such as (*a*) water gas, (*b*) air gas, (*c*) oil gas, (*d*) coal gas, (*e*) producer gas, (*f*) natural gas, (*g*) by-product gas, (*h*) mixed gases, (*i*) acetyline gas; (4) solid illuminants, such as (*a*) animal and vegetable fats and waxes, (*b*) candles; and the materials specifically adapted to forming components of any of the above articles.

D 3000 *Mechanics', and engineers', furnace and foundry supplies.*—All expenditures whether purchase price for or outlay or advancements under contract or open-market order for production of things which have been or are planned to be finally adapted for the reduction of friction and attrition in the operation of machines, or for polishing or abrading incident to the proper care of machines (excepting those polishes and abraders included under cleaning supplies, D 4000 and those used in the arts, D 9000), and which when applied to use are consumed—including (1) lubricants; (2) packing and calking and gaskets; (3) waste; (4) other polishing and abrading supplies; (5) furnace and foundry supplies, such as (*a*) bone ash for crucibles, (*b*) bone ash for case hardening, (*c*) charcoal, (*d*) sand for foundries, (*e*) solder salts, (*f*) solder paste; and the materials specifically adapted to forming components of any of the above articles.

D 4000 *Cleaning and toilet supplies.*—All expenditures whether purchase price for or outlay or advancements under contracts or open-market orders for production of things which have been or are planned to be finally adapted to use as cleaners, disinfectants, deodorizers, perfumes, and other supplies for toilet purposes, and which when applied to use are consumed—including (1) soaps, soap powders, and liquids; (2) chemical cleansers; (3) metal polishes; (4) disinfectants; (5) toilet paper; (6) toilet brushes and combs; (7) toilet liquids, powders, and perfumes; (8) brooms, brushes, fabrics and sponges, natural and artificial; and (9) other cleansers and toilet supplies such as deodorizers; and the materials specifically adapted to forming components of any of the above articles.

D 5000 *Wearing apparel, household linen, and hand-sewing supplies.*—All expenditures whether purchase price for or outlay or advancements under contract or open-market order, for the production of things which have been or are planned to be finally adapted to human use for body covering, protection, and comfort (excluding hospital and laboratory supplies D 1000, recreational supplies, D 9000, and furnishings E 5000, and helmets and suits made for persons engaged in occupations particularly hazardous on account of their necessary surroundings, E 9000); for use as household linen; and for use as hand-sewing supplies—including (1) outer garments, such as (*a*) overcoats and raincoats, (*b*) suits and parts of suits, (*c*) shawls, (*d*) furs, (*e*) capes, etc.; (2) head coverings and accessories, and hand coverings; (3) outer footwear and leggings; (4) underwear, hosiery, shirts, and shirt waists; (5) handkerchiefs, cuffs, neckwear, and supports for clothing; (6) table linen, bed linen, and towels; (7) hand-sewing supplies, such as (*a*) needles, (*b*) pins, (*c*) thimbles, (*d*) beeswax, (*e*) work baskets, (*f*) crochet hooks, (*g*) embroidery hoops, (*h*) thread and buttons; and materials specifically adapted to forming components of any of the above articles.

D 6000 *Forage.*—All expenditures, whether purchase price for or outlay or advancements under contract or open-market order, for the production of things which have been or are planned to be finally adapted for the feeding and bedding of animals and which when applied to use are consumed (excluding those things which on account of adaptation to human use are classified as provisions)—including (1) roughage, such as (*a*) timothy, (*b*) wild hay, (*c*) alfalfa and clover, (*d*) corn fodder, (*e*) food straw, (*f*) Hungarian millet and panic hay, (*g*) Kafir corn; (2) grains; (3) other concentrated feed, such as (*a*) milling by-products, (*b*) packing by-products, (*c*) dairy by-products, (*d*) brewery by-products, (*e*) distillery by-products, (*f*) army horse rations; (4) succulent feed, such as (*a*) ensilage, (*b*) turnips, (*c*) rape, (*d*) mangels, (*e*) cabbages, (*f*) carrots, (*g*) sugar beets, (*h*) forage beets; (5) bedding; (6) rock salt; and (9) miscellaneous forage, such as (*a*) condition powders and (*b*) oyster shells; and the materials specifically adapted to forming components of any of the above articles.

D 7000 *Provisions.*—All expenditures, whether purchase price for or outlay or advancements under contract or open-market order, for the production of things which have been or are planned to be finally adapted to use for human food and drink (excluding those things of similar nature which on account of lack of specific adaptation for use as human food are classified as forage)—including (1) meat, fish, fowl; (2) dairy products and eggs; (3) cereal food products; (4) vegetables; (5) fruits and nuts; (6) saccharine products; (7) beverages; (8) condiments, flavors, and pickles; (9) fats, oils, and miscellaneous pro-

visions, such as (*a*) lard, (*b*) tallow, (*c*) oleomargarine, (*d*) other fats, (*e*) hops, (*f*) tobacco, (*g*) soda, baking powder, and yeast, (*h*) miscellaneous prepared foods; and the materials specifically adapted to forming components of any of the above articles.

D 8000 *War supplies and explosives.*—All expenditures, whether purchase price for or outlay or advancements under contract or open-market order, for the production of things which have been or are planned to be finally adapted for use in war, and which when applied to the use for which they have been adapted are consumed, and all explosives adapted to signaling and to extractive and recreational purposes—including (1) black and smokeless powder; (2) dynamite, nitroglycerin, lyddite; (3) fulminates, fuses, percussion caps; (4) cartridges, shells, projectiles, hand grenades, and other war missiles; (5) marine torpedoes; (6) signal rockets and torpedoes; and (7) pyrotechnic supplies; and the materials specifically adapted to forming components of any of the above articles.

D 9000 *Special and miscellaneous supplies.*—All expenditures, whether purchase price for or outlay or advancements under contract or open-market order, for the production of things other than those classified above, which have been or are planned to be finally adapted for use, and which when applied to the use for which they have been adapted are actually or constructively consumed—including (1) recreational supplies not elsewhere classified; (2) water and ice; (3) Weather Bureau supplies not elsewhere classified; (4) household supplies not elsewhere classified; (5) insect-destroying liquids and powders, etc.; and the materials specifically adapted to forming components of any of the above articles.

E 0000 *EQUIPMENT (INCLUDING LIVE STOCK) AND PARTS AND MATERIALS SPECIFICALLY ADAPTED FOR USE AS EQUIPMENT.*—All expenditures, whether purchase price for or outlay or advancements under contract or open-market order, for the production of things not in the state of nature, fixed or not fixed to land, which have been or are planned to be finally adapted to *continuing use* for the generation, transmission, and utilization of electrical energy or mechanical power; and all things not in the state of nature not fixed to the land, which have been finally adapted to *continuing use* for increasing the efficiency or economy of human effort or for sheltering, supporting, storing, carrying, or protecting animals or things (excluding items classified under structures)—including (1) heat, light, power, and electrical equipment, such as (*a*) hot-air and steam-producing apparatus, (*b*) lighting equipment, (*c*) refrigeration equipment, (*d*) steam and other elastic fluid engines, (*e*) electrical generators and motors, (*f*) water and other

liquid motors, wind motors, and (*g*) power-transmitting equipment; (2) production and construction equipment, such as (*a*) equipment for the extraction of raw materials or substances, (*b*) equipment for making, isolating, and conditioning substances, (*c*) equipment for making or conditioning articles and formed stock, and (*d*) equipment for construction of structures; (3) live stock (other than stock purchased for slaughter and zoological stock); (4) transporting and conveying; telegraphic and telephonic equipment, such as (*a*) steam and electric railroad equipment, (*b*) traction engines and road vehicles, (*c*) floating equipment (other than vessels of war), (*d*) elevators and other equipment for lifting, hauling, conveying, and otherwise moving persons or things, (*e*) trunks and valises, (*f*) mail-handling equipment, (*g*) aerial vehicles, (*h*) vessels of war, (*i*) harness and other equipment for utilizing the transporting power of draft animals, (*j*) telegraphic equipment, (*k*) telephonic equipment; (5) furniture and furnishing, such as (*a*) supports for the body, (*b*) supports and depositories for commodities, (*c*) floor coverings; (*d*) portières, wall, window, and furniture coverings and draperies, and window shades, (*e*) kitchen and dining-room utensils and household crockery, (*f*) mirrors, (*g*) bedding (exclusive of bed linen), (*h*) office, library, and store furniture not classified; and other equipment for convenience and comfort (such as porch shades, awnings, tents and portable houses, umbrellas, and canes); (6) caretaking and property and life preserving equipment; and pumping and air-compressing equipment (included in this sixth class being (*a*) cleaning, renovating, and polishing equipment, (*b*) ventilating and air-compressing equipment, (*c*) clipping, trimming, and rolling and watering equipment for lawn and garden, (*d*) toilet utensils, (*e*) fire preventing and fighting equipment, (*f*) life-saving equipment, (*g*) pumping and air-compressing equipment); (7) educational, scientific, and recreational equipment (in educational equipment such items as (*a*) library stock, (*b*) art-gallery stock, (*c*) museum stock, (*d*) zoological and botanical garden stock, and (*e*) schoolroom equipment; in scientific equipment such items as (*a*) surgical apparatus, (*b*) measuring instruments, (*c*) aids to the senses, (*d*) photographic apparatus, (*e*) undertaking apparatus, and (*f*) mechanical drafting devices; and in recreational equipment such items as (*a*) musical instruments and other sound recording and reproducing instruments, (*b*) stage equipment, (*c*) picture exhibitors, (*d*) gymnasium equipment of a permanent nature, (*e*) air guns and other missile-throwing apparatus (not internal combustion) and targets, and (*f*) games equipment); (8) war equipment, such as (*a*) guns, (*b*) gun mounts, (*c*) gun carriages and caissons, (*d*) gun-operating machinery, (*e*) ammunition hoists, (*f*) torpedo tubes, (*g*) small arms and accouterments, and (*h*) fire-control apparatus and range finders; and (9) special and miscellaneous equipment,

structures for drill purposes; and (9) other special and miscellaneous structures, such as (*a*) tennis courts and (*b*) other amusement structures not buildings or parts of buildings; and the parts and materials specifically adapted to forming components of any of the above structures or structural improvements to land.

G 0000 *LAND.*—All expenditures for land or interests in land in the nature of capital outlays as distinguished from current expense accruals—including (1) freeholds and (2) long-time leaseholds in (*a*) land alone for whatever purpose purchased or leased, in (*b*) land plus buildings, in (*c*) land plus buildings plus equipment, and in (*d*) land plus buildings plus equipment plus services; (3) easements; and (4) water rights.

H 0000 *CAPITAL OUTLAYS FOR RIGHTS AND OBLIGATIONS.*—All expenditures in the nature of compensation as purchase price for rights to demand and enforce action by or against agents or trustees, debtors, and owners of property under contracts of sale, and for rights to act under patents and copyrights, and under other privileges granting monopolies; and all expenditures by way of payment of debt (including payments to sinking funds), repayment of deposits, meeting of treaty obligations, and payments of refunds, awards, and indemnities—there being comprehended under "H" the following: (1) purchase of rights to demand, control, or enforce action, or of rights to act; (2) payment of debt (including payments to sinking funds); (3) repayment of deposits; (4) treaty obligations; (5) refunds, awards, and indemnities.

H 1000 *Purchase of rights to demand, control, or enforce action, or of rights to act.*—Includes (1) the purchase of powers; (2) the purchase of equitable interests; (3) the purchase of corporate shares; (4) the purchase of notes, bonds, and other choses in action; (5) the purchase of options to purchase; (6) the purchase of patent rights, copyrights, franchises, permits and privileges.

H 2000 *Payment of debt and payment to sinking funds.*—All expenditures in the nature of payment or delivery of money contracted to be delivered in the making of loans or at the time of making purchases on credit, except interest; all expenditures for redemption of uncurrent paper money; and all expenditures or reservations the purpose of which is to cumulate or set aside funds for the authorization or final payment of indebtedness.

H 3000 *Repayment of deposits.*—All expenditures in the nature of repayments of amounts not subject to demand or claim by the United States, of which it has assumed the custody.

H 4000 *Treaty obligations.*—All expenditures in the nature of payments in the satisfaction of obligations assumed by treaty.

H 5000 *Refunds, awards, and indemnities.*—All expenditures in repayment or refund of the whole or part of an amount or amounts previously received, in payment of indebtedness to the United States—including refunds or repayments in connection with transactions between departments or establishments; in connection with transactions with the public (such as collections of direct taxes, internal revenue, customs, or other revenue; sales of land or other property; or other transactions); and all expenditures for or included in awards by the Court of Claims, or by other courts, boards, or commissions (other than condemnation awards), and all expenditures made on recommendation of officers of the Government, as indemnities, or on claims advised by the State Department to be justly due to foreign nations (not covered by treaty) or to citizens or subjects thereof, or indemnities for destruction or injury of persons or property other than those included under the title "Trade subsidies and bounties."

J 0000 *FIXED CHARGES AND CONTRIBUTIONS OTHER THAN PENSIONS AND RETIREMENT SALARIES.*—All expenditures made to meet fixed charges against the Government, excluding pensions and retirement salaries—including (1) rents; (2) royalties; (3) fees for licenses, permits, and privileges; (4) interest; (5) insurance and depreciation funds; (6) grants and contributions; (7) subsidies and bounties; (8) burial expenses, providence funds, and other gratuities.

J 1000 *Rents.*—All expenditures on account of current expense accruals as distinuished from purchase price, for rights to possession and use of land, structures, or equipment owned by another, the possession of which is to be relinquished at the end of a term specified or implied by law.

J 2000 *Royalties.*—All expenditures for the right to use or act under patents and copyrights or other privileges granting monopolies.

J 3000 *Fees for licenses, permits, and privileges.*—All expenditures made as compensation to any governmental unit for (1) a license (a grant or permission by persons in executive or administrative authority to conduct classes of business, to pursue kinds of occupations, to perform acts and enjoy rights which, by reason of police regulations, enacted or imposed, could not be conducted, pursued, performed, or enjoyed except for such authorization); (2) a permit (a formal grant or permission by persons in executive or administrative authority for the performance

of special acts the nature of which is specifically defined by the terms of the instrument conveying the grant and the performance of which acts terminates the grant); or (3) a privilege (a contract whereby the governmental unit granting the privilege, through executive or administrative authority, formally grants or gives permission to conduct a definitely stipulated business, to pursue a definitely described occupation, to perform definitely stated acts, or to enjoy definitely prescribed rights which otherwise could not be conducted, pursued, performed, or enjoyed by reason of the governmental unit's right of ownership, occupation, or easement).

J 4000 *Interest.*—All expenditures in the nature of compensation for the deferment of money payments contracted for in the making of loans or at the time of making purchases on credit, or in the nature of grants of percentages on money received or set aside and held by the United States in the capacity of banker or trustee.

J 5000 *Insurance and depreciation funds.*—All expenditures or reservations the purpose of which is to purchase a guaranty of indemnity for injury to or loss of property or funds, or to provide against impairment due to deterioration, or to cumulate or set aside funds for such purposes.

J 6000 *Educational and general welfare grants and contributions.*—All expenditures in the nature of grants or contributions the purpose of which is to encourage education or science, aid in the development of natural resources of a State or Territory, foster international relations, or advance other interests (except trade and commerce by direct financial aid), including grants to agricultural and mechanical colleges; payments to States, Territories, or tribes of percentages of receipts from forest or other products on public lands within the State, Territory, or reservation; contributions to expositions; contributions to international societies, or payments of quotas of expenses of international proceedings, projects, etc.; payments of membership assessments of the United States or of its officers or employees in societies, etc.; contributions toward the maintenance of foreign hospitals which admit citizens of the United States; and other contributions of similar character.

J 7000 *Trade subsidies and bounties.*—All expenditures to persons, natural and artificial, in the nature of gratuities the immediate purpose of which is by direct financial aid to encourage or promote industry or commerce, including payments for trade losses guaranteed by the Government.

J 8000 *Burial expenses, providence funds, and other gratuities.*—All expenditures to persons in the nature of gratuities the purpose of which is to increase the efficiency of those in the service, or which are made on other grounds of public policy, excepting trade subsidies and bounties and retirement salaries and pensions.

K 0000 *PENSIONS AND RETIREMENT SALARIES.*—All expenditures to persons by way of accruals of fixed charges made as compensation for past civil or military services to the Government—including (1) pensions on account of disability or death due to service in the Civil War, the War with Spain, or in the Regular Establishment; (2) pensions on account of service in the Civil War, in the War with Mexico, in the Indian wars, in the War of 1812, or in the Revolutionary War; (3) salaries commencing to accrue to a retiring military or civil officer or employee immediately on his leaving active service.

L 0000 *LOSSES AND CONTINGENCIES.*—All moneys or amounts lost to the Government by its officers or agents, through misappropriation, accident, or negligence, or by theft, and all expenditures for whatever purpose which can not be allocated to any of the preceding classes.

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THE PRESIDENT'S COMMISSION ON ECONOMY AND EFFICIENCY

OUTLINE ILLUSTRATING THE USE OF A UNIFORM CLASSIFICATION OF STATIONERY, DRAFTING, SCIENTIFIC, AND EDUCATIONAL SUPPLIES FOR THE PURPOSE OF CORRELATING SPECIFICATION NUMBERS WITH A CODE FOR COMMON ANALYSIS OF ACCOUNTS

CIRCULAR NO. 11

WASHINGTON
1911

UNITED STATES OF AMERICA
GOVERNMENT PRINTING OFFICE

JK643
C100

INTRODUCTORY NOTE.

Request was recently made on each of the departments for analysis of travel vouchers for the year 1910. The amount involved was about $12,000,000 out of a total expenditure of about $1,000,000,000 per annum. Based upon tests a careful estimate as to the time and expense involved in making such analysis was prepared and submitted; the aggregate of the estimated requirements for a detail analysis was 81 years for one clerk working seven hours per day, or 972 clerks working one month. The estimated cost of making the analysis requested was about $120,000.

In planning a system of administrative records two ends should be in view: (1) Providing a means whereby the information which is currently and regularly desired may be stated in accounts and promptly reported; (2) providing a means which will admit of obtaining such further data or analyses of accounts from time to time as may be thought to be important in the consideration of questions of immediate importance pertaining to matters of policy or in applying tests of economy and efficiency.

From systems of record heretofore used this latter provision has been absent. It has been with a view to making possible any analysis of accounts and in any detail, with promptness and at almost inconsiderable cost, that an analysis of objects of governmental expenditures was undertaken. An illustration of the method of adopting symbols denoting such classification and making them a part of the description of articles specified in the records is the subject of this circular.

The facility with which these symbols may be used in accounts for purposes of analysis is shown below. By combining the classification symbol with the specification or catalogue number on the requisition and carrying these into the accounts only one general account need be kept where otherwise many might be required. Let us take, for example, an account showing cost of administering the Bureau of the Census in which these entries below appear:

Articles or service.

Class.	Specification.		Quantity.	Amount.
D 1112	-169	..... letter heads	1,000	$1.38
D 1166	-363	..... rubber bands	2 boxes	.98
D 4140	-386	..... soap	1 box	4.08

The classification symbols would show that all belonged to class D (supplies); that the first two belonged to the subclass D 1000 (stationery and drafting supplies; scientific and educational supplies), while the third entry belonged to class D 4000 (cleaning and toilet

supplies); that the first two belonged to a further subclass, D 1100 (office supplies), and that of these the first belonged to a further subdivision, D 1112 (printed forms), while the other belonged to a further subdivision, D 1160 (adhesives, clips, and fasteners). By making these symbols a part of the description, any class of items in which anyone might be interested might be taken from the account and in any detail by a simple listing process, without going to the vouchers. Further than this, with respect to each class, it might be told exactly what was purchased, what was paid for each article, and whether each article was adapted to the use for which it was requisitioned. It would be known that the letterheads were of the standard form and quality known as "Directors' letterheads, specification No. 169"; that the rubber bands were size 32, specification No. 363; that the soap was " 'hygienic,' specification No. 386."

In the class column a number of zeros will be found. These indicate that this part of the classification work has not yet been completed. The results of the classification as applied to a purchase catalogue or price list will be found in circular No. 12, which is the price list prepared for initial use in the Bureau of the Census. The specification numbers shown therein are the same numbers as have been heretofore used by the bureau for purposes of requisition, the only difference being the addition of the class symbol.

GENERAL CLASSIFICATION OF STATIONERY, DRAFTING, SCIENTIFIC, AND EDUCATIONAL SUPPLIES (D 1000.) [1]

Subclass No.	Subclass titles.	Page reference.
D 1100	Office supplies	6–30
D 1200	Drafting supplies	None.
D 1300	Scientific supplies	None.
D 1400	Educational supplies	None.
D 1500	Magazines and pamphlets	None.
D 1600	Newspapers and newspaper clippings	None.
D 1700	Commercial reference books	None.
D 1800		
D 1900	Special and miscellaneous	None.

[1] The application here made is to the preparation of a price list of the supplies kept in stock at the Bureau of the Census.

This circular is illustrative of the method of correlation of analysis symbols with stock or price list numbers or specifications.

GENERAL CLASSIFICATION OF OFFICE SUPPLIES. (D 1100.)[1]

Subclass No.	Subclass titles.	Page reference.
D 1110	Paper	7–11
D 1120	Handwriting supplies (excluding paper, ink and receptacles)	12–15
D 1130	Paper cutters, folders, weights, and rulers	16–17
D 1140	Supplies for office devices (excluding paper)	18–20
D 1150	Hand-stamping apparatus	21–22
D 1160	Adhesives, clips and fasteners (other than those included in D 1140)	23–25
D 1170	Ink	26
D 1180	Desk receptacles, waste baskets, and desk covers	27–28
D 1190	Special and miscellaneous	29–30

[1] The heading "Office supplies" includes all articles or things used in correspondence or in the keeping of records or compilation of statistics or in other clerical and administrative work in an office or governmental unit, which articles or things are either actually consumed when used or are of such a nature that the user is not held accountable for their return before he may secure other articles or things of like kind.

GENERAL CLASSIFICATION OF PAPER. (D 1110.)

Subclass No.	Subclass titles.	Page reference.
D 1111	Plain paper in sheets and rolls, except blotters, wrapping and cover paper	8
D 1112	Printed forms and letterheads	9
D 1113	Envelopes, mailing jackets and tubes, and filing folders	9-10
D 1114	Cards, guides, tags, and tag strings	10
D 1115	Carbon and ink-coated papers	10
D 1116	Wrapping, blotting, and cover paper in rolls or sheets	11
D 1117	Blank books	11
D 1118	Cardboard, binder's board, strawboard	11
D 1119	Special and miscellaneous	11
D 1119. 1	Specially protected papers (checks, money orders, bank notes)	.....
D 1119. 2	Drawing, drafting, and artist's paper	.....
D 1119. 3	Gummed paper in sheets or rolls, labels, paper seals, and binders	11

PLAIN PAPER IN SHEETS AND ROLLS (EXCEPT WRAPPING, BLOTTING, AND COVER PAPER). (D 1111.)

Specification or list No.	Names of articles.
194	Oiled sheets, press copying.
198a	Paper, Archive linen, 16 x 21.
201	Paper, blue writing, 8 x 10½.
202	Paper, blue writing, 21 x 32.
202a	Paper, blue writing, 16 x 21.
203	Paper, bond, 22 x 34.
204	Paper, Brookdale bond, 8 x 10½.
205	Paper, Burrough's adding machine rolls.
205c	Paper, Congress linen, 8 x 10½.
205a	Paper, Congress linen, 16 x 21, 18-pound.
205b	Paper, bond, 16 x 21, 16-pound.
206	Paper, Comptograph rolls.
207b	Paper, drawing, Paragon, rolls.
208	Paper, foolscap.
212	Paper, leather-brown crash, 20½ x 25½.
213	Paper, legal cap.
214a	Paper, manila tag, 22½ x 28½, 100-pound.
214b	Paper, manila tag, 22½ x 28½, 100-pound.
215a	Paper, manila writing, 22 x 34, 40-pound.
218	Paper, navy blue, Royal Kelton, 20 x 25.
222	Paper, Persian bond, 8 x 12½.
223	Paper, Persian bond, 16 x 25.
225	Paper, press copying rolls, Davidson's.
206a	Paper, ruled, 9 x 11½, digit.
207	Paper, ruled, 11½ x 18, digit.
207a	Paper, ruled, 18 x 23, digit.
226a	Paper, ruled, 4 col. plain.
226	Paper, ruled, 4 col. digit.
227	Paper, ruled, 5 col. plain.
228	Paper, ruled, 6 col. digit.
229	Paper, ruled, 6 col. plain.
230	Paper, ruled, 10 col. plain.
231	Paper, ruled, 12 col. digit.
232	Paper, ruled, 12 col. plain.
233	Paper, ruled, 15 col. digit.
234	Paper, ruled, 15 col. plain.
215	Paper, tag board, colored, 22½ x 28½, 120-pound.
241	Paper, typewriter, 16 x 21, 14-pound.
242	Paper, typewriter, heavy, 8 x 10½.
243	Paper, typewriter, heavy, 8 x 12½.
244	Paper, typewriter, thin, 8 x 10½.
245	Paper, typewriter, thin, 8 x 12½.
205	Paper, Universal adding machine.
248	Paper, Whiting's woven linen, 6⅛ x 7¼.
249	Paper, Whiting's woven linen, printed, 6⅛ x 7¼.
399	Tablets, large, blank.
400	Tablets, large, ruled.
399a	Tablets, medium, blank.
401	Tablets, small, blank.

PRINTED FORMS AND LETTERHEADS. (D 1112.)

Specification or list No.	Names of articles.
001	Application for leave.
001a	Application for leave (new form).
003	Application for sick leave.
041	Cards, postmaster, for agents.
042	Cards, requests for publications.
412a	Cards, time record, individual.
061a	Daily report of absentees, for sections.
062	Daily report slips, 8-1226c.
062a	Daily report slips, piece price work, 8-1226d.
063	Daily report slips, for absence, 8-1226b.
063a	Daily report slips, for absence, piece price work, 8-1226d
139	Franks.
168	Letterheads, chief clerk.
169	Letterheads, Director.
170	Letterheads, official, blue.
171	Letterheads, official, white.
172	Letterheads, official, yellow.
177	Memorandum blanks.
254	Partial day excuse reports.
326	Recommendations for special agents, appointments.
327	Referred slips, Director.
042	Requests for Census publications.
328	Requisitions for printing.
329	Requisitions for purchases.
330	Requisitions for stationery.
330a	Requisitions for storekeeper.
331	Requisitions for stationery, divisions.
332	Requisitions for stationery, field work.
332a	Resignation blanks.
333	Return penalty labels.
409	Telephone slips.
410	Telegram blanks.
410a	Telegram blanks, special.
412a	Time record cards.
412	Time reports, monthly.

ENVELOPES, MAILING JACKETS AND TUBES, AND FILING FOLDERS. (D 1113.)

071	Manila, plain, $3\frac{5}{8}$ x $8\frac{3}{8}$.
072	Manila, plain, $3\frac{7}{8}$ x $8\frac{7}{8}$.
073	Manila, plain, $7\frac{1}{2}$ x 11.
074	Manila, plain, $9\frac{1}{4}$ x $12\frac{1}{2}$.
075	Manila, plain, 10 x 14.
076	Manila, plain, $10\frac{1}{4}$ x $12\frac{3}{4}$.
077	Manila, plain, 12 x 15.
078	Manila, plain, 12 x 18.
079	Manila, plain, $14\frac{1}{2}$ x 16.
080	Manila, plain, 15 x 18.
081	Manila, printed, $3\frac{5}{8}$ x $8\frac{3}{8}$, pay.
083	Manila, printed, $3\frac{5}{8}$ x $8\frac{3}{8}$, return penalty.
084	Manila, printed, $3\frac{7}{8}$ x $8\frac{7}{8}$, official.

ENVELOPES, MAILING JACKETS AND TUBES, AND FILING FOLDERS—Continued.

Specification or list No.	Names of articles.
087	Manila, printed, $4\frac{1}{2}$ x $10\frac{3}{8}$, official.
089	Manila, printed, $6\frac{1}{2}$ x $10\frac{1}{4}$, official.
092a	Manila, printed, $9\frac{1}{8}$ x $11\frac{1}{2}$, official.
095	Manila, printed, $9\frac{1}{4}$ x $12\frac{1}{2}$, official.
093	Manila, printed, $9\frac{1}{4}$ x $12\frac{1}{2}$, return penalty.
096	Manila, printed, 10 x 14, official.
097	Manila, printed, 12 x 15, official.
098	White, plain, $3\frac{1}{2}$ x 6.
099	White, plain, $3\frac{5}{8}$ x $8\frac{3}{8}$.
100	White, plain, $3\frac{7}{8}$ x $8\frac{7}{8}$.
101	White, plain, $4\frac{1}{2}$ x $10\frac{3}{8}$.
102	White, printed, $3\frac{1}{2}$ x 6, official.
105	White, printed, $3\frac{5}{8}$ x $8\frac{5}{8}$, return penalty.
106	White, printed, $3\frac{7}{8}$ x $8\frac{7}{8}$, disbursing office.
107	White, printed, $3\frac{7}{8}$ x $8\frac{7}{8}$, official.
108	White, printed, $4\frac{1}{2}$ x $10\frac{3}{8}$, official.
109	White, printed, $4\frac{3}{4}$ x 11, official.
111	Whiting's, woven linen, $3\frac{3}{4}$ x $6\frac{3}{8}$, printed.

CARDS, GUIDES, TAGS, AND TAG STRINGS. (D 1114.)

033	Cards, guide, plain, 3 x 5, not perforated, fifth cut.
033a	Cards, guide, plain, 3 x 5, perforated, fifth cut.
034	Cards, guide, printed, A-Z, 3 x 5, perforated, fifth cut.
035	Cards, guide, plain, 4 x 6, not perforated.
035a	Cards, guide, plain, 4 x 6, perforated.
036	Cards, guide, plain, 8 x $10\frac{1}{2}$, third cut.
037	Cards, guide, plain, 8 x $10\frac{1}{2}$, fifth cut.
037a	Cards, guide, plain, $9\frac{3}{8}$ x $11\frac{7}{8}$, fifth cut.
038a	Cards, library, 3 x 5, perforated, not ruled.
038	Cards, library, 3 x 5, perforated, ruled.
038b	Cards, library, 3 x 5, not perforated, not ruled.
039	Cards, library, 3 x 5, not perforated, ruled.
039a	Cards, library, 3 x 5, not perforated, ruled, blue.
040	Cards, library, 4 x 6, not perforated, ruled.
165b	Labels, Dennison's, No. 117.
166	Labels, Dennison's, No. 221.
167	Labels, Dennison's, No. 2001.
040a	Postal cards.
405	Tags, manila shipping.
407	Tags, white linen, 6c.
406	Tags, white linen, 8c.

CARBON AND INK-COATED PAPERS. (D 1115.)

235	Paper, semicarbon, 8 x $10\frac{1}{2}$, black.
235a	Paper, semicarbon, 8 x $10\frac{1}{2}$, blue.
236	Paper, semicarbon, 8 x $12\frac{1}{2}$.
236a	Paper, semicarbon, 16 x 21.

WRAPPING, BLOTTING, AND COVER PAPERS IN ROLLS OR SHEETS. (D 1116.)

Specification or list No.	Names of articles.
251	Paper, wrapping, 24 x 36, 60 pounds.
252	Paper, wrapping, 36 x 40, 90 pounds.
252a	Paper, wrapping, 36 x 40, 120 pounds.
252b	Paper, for folders, 36 x 40, 150 pounds.
253	Paper, wrapping, 40 x 48, 150 pounds.
220	Paper, Orient gray cover, 20 x 25.
238	Paper, Strathmore parchment, 8 x 10½.
240	Paper, thrush brown cover, 20 x 25.
246	Paper, white elite cover, 20 x 25.
015	Blotters, large, blue.
015a	Blotters, large, green.
017	Blotters, press, copy.
016	Blotters, small.

BLANK BOOKS. (D 1117.)

183	Note books, blank, 3¼ x 5¼, No. 25.
184	Note books, blank, 4 x 6, No. 27.
185	Note books, blank, 5¼ x 8¼, No. 21.
186	Note books, blank, 7 x 8½, No. 22.
187	Note books, blank, 7⅞ x 10¼, No. 39.
188	Note books, blank, 8½ x 14, No. 33.
189	Note books, blank, 10 x 17, No. 40.
190	Note books, journal, 8½ x 14, No. 36.
191	Note books, ledger, 8½ x 14, No. 1-936.
181	Note books, stenographer, pen.
182	Note books, stenographer, pencil.
324	Press copy books, Japanese.
324a	Press copy books, manila.
374	Scrap book, 9 x 11½.

CARDBOARD, BINDERS BOARD, STRAWBOARD. (D 1118.)

018a	Bristol board, colored, 22½ x 28½, No. 120.
018c	Bristol board, white, 22½ x 18½.

SPECIAL AND MISCELLANEOUS PAPER. (D 1119.)

	(Gummed paper in sheets or rolls, labels, seals, and binders.)
378	Paper seals, notary, gilt.
379	Paper seals, small, color.

GENERAL CLASSIFICATION OF HANDWRITING SUPPLIES (EXCLUDING PAPER, INK, AND RECEPTACLES). (D 1120.)

Subclass No.	Subclass titles.	Page reference.
D 1121	Pencils, leads, and crayons	13
D 1122	Penholders, pencil holders, crayon holders	13
D 1123	Pens	14
D 1124		
D 1125	Erasers and eradicators	14
D 1126		
D 1127		
D 1128	Desk pads, blotter holders, and hand blotters (rockers)	14
D 1129	Special and miscellaneous	15

PENCILS, LEADS, AND CRAYONS. (D 1121.)

Specification or list No.	Names of articles.
269a	Pencils, blue, large.
261	Pencils, blue, small.
260b	Pencils, blue and red.
262	Pencils, green, small.
263	Pencils, red, small.
263a	Pencils, yellow, small.
268	Pencils, American Indian, No. 2.
268a	Pencils, American Indian, No. 3.
268b	Pencils, American Indian, No. 1.
264	Pencils, Dixon's artists', 6 H.
265b	Pencils, Dixon's round, No. 1.
265a	Pencils, Dixon's round, No. 2.
266	Pencils, Dixon's round, No. 3.
269	Pencils, Dixon's Anglo-Saxon, No. 2.
269a	Pencils, Dixon's Anglo-Saxon, No. 3.
269b	Pencils, Dixon's Anglo-Saxon, No. 1.
266a	Pencils, Eagle, drafting.
266b	Pencils, Eagle, Standard, No. 1½.
266c	Pencils, Eagle Standard, No. 2.
266d	Pencils, Eagle Standard, No. 2½.
266e	Pencils, Eagle Standard, No. 3.
266f	Pencils, Eagle Standard, No. 3½.
266g	Pencils, Eagle Standard, No. 4.
270	Pencils, Faber's Royal, No. 2.
271	Pencils, Faber's Round, No. 4.
270a	Pencils, Faber's Royal, No. 3.
272	Pencils, Hardtmuth's Koh-i-noor, No. 4 H.
272a	Pencils, Hardtmuth's Koh-i-noor, No. 6 H.
270b	Pencils, Smilax, No. 376.
273	Pencils, indelible.
272b	Pencils, Venus, grade B.
273a	Pencils, Eagle Copygraph, No. 956 M. H.
267a	Pencils, Mikado, No. 1.
267b	Pencils, Mikado, No. 2.
267e	Pencils, Mikado, No. 3.
058a	Crayons, blue, Dixon's.
058	Crayons, blue, Pomeroy's.
058b	Crayons, red, Dixon's.
058e	Crayons, set, Dixon's.
058d	Crayons, lumber (colors).

PENHOLDERS, PENCIL HOLDERS, CRAYON HOLDERS. (D 1122.)

276	Penholders, cork tip.
278	Penholders, hard rubber, No. 1.
279	Penholders, hard rubber, No. 2.
280	Penholders, hard rubber, No. 3.
281	Penholders, hard rubber, No. 4.
283	Penholders, hard rubber tip, No. 2.
284	Penholders, hard rubber tip, No. 3.
285	Penholders, hard rubber tip, No. 4.
286	Penholders, hard rubber tip, No. 5.
059	Penholders, crayon holders.

PENS (D 1123).

Specification or list No.	Names of articles.
287	Pens, Dreka, No. 2.
288	Pens, Dreka, No. 3.
290	Pens, Eagle, E. 330 C.
291	Pens, Esterbrook, Commercial, No. 9.
292	Pens, Esterbrook, Falcon, No. 048.
293	Pens, Esterbrook, Ladies' Falcon, No. 182.
294	Pens, Esterbrook, Relief, No. 314.
295	Pens, Esterbrook, Jackson stub, No. 422.
296	Pens, Gillott, No. 294.
297	Pens, Gillott, No. 303.
298	Pens, Gillott, No. 404.
299	Pens, Hunts, quill, No. 75.
301	Pens, Miller Bros., carbon stub, No. 4.
302	Pens, Miller Bros., Expeditious Writer, No. 15.
302a	Pens, Miller Bros., University, No. 28.
302b	Pens, Miller Bros., Knight Templar, No. 74.
303	Pens, Miller Bros., No. 87.
304	Pens, ruling.
306	Pens, Spencerian, No. 1.
307	Pens, Spencerian, No. 2.
308	Pens, Spencerian, No. 3.
309	Pens, Spencerian, No. 4.
310	Pens, Spencerian, No. 28.
311	Pens, Tadella, No. 2.
312	Pens, Tadella, No. 5.
313	Pens, Tadella, No. 6.
314	Pens, Tadella, No. 9.

ERASERS AND ERADICATORS. (D 1125.)

114	Erasers, Art gum.
114b	Erasers, Beats all.
114a	Erasers, Emerald.
115	Erasers, Globe.
116	Erasers, pen and pencil, combination.
116a	Erasers, pen.
117	Erasers, pliable rubber.
118	Erasers, Ruby.
119	Erasers, steel knife, bone handle.
120	Erasers, steel knife, wood handle.
119a	Erasers, steel spear, bone handle.
120a	Erasers, steel spear, hard rubber handle.
121	Erasers, typewriter, disk.
011	Ink eradicators.

DESK PADS, BLOTTER HOLDERS, AND HAND BLOTTERS (ROCKER). (D 1128.)

014	Blotter holders (rockers).
014a	Blotter holders, hand, small (rockers).
065	Desk pads.

SPECIAL AND MISCELLANEOUS HANDWRITING SUPPLIES. (D 1129.)

Specification or list No.	Names of articles.
004	Arm rests.
	Eraser shields.
	Finger shields.
274	Pencil point protectors.
145c	Fountain-pen fillers.

GENERAL CLASSIFICATION OF PAPER CUTTERS, FOLDERS, WEIGHTS, AND RULERS. (D 1130.)

Subclass No.	Subclass titles.	Page reference.
D 1131	Paper cutters and envelope openers	17
D 1132	Paper folders, bone	17
D 1133	Paper weights	17
D 1134	Rulers, wooden and rubber	17
D 1135		
D 1136		
D 1137		
D 1138		
D 1139	Special and miscellaneous	

PAPER CUTTERS AND ENVELOPE OPENERS. (D 1131.)

Specification or list No.	Names of articles.
175	Mail opener.

PAPER FOLDERS, BONE. (D 1132.)

018d	Bone folders.

PAPER WEIGHTS. (D 1133.)

424	Weights, paper.

RULERS, WOODEN AND RUBBER. (D 1134.)

365	Boxwood, 12-inch.
366	Boxwood, 15-inch.
367	Boxwood, 18-inch.
368	Boxwood, 24-inch.
369	Hard rubber, 14-inch and 16-inch.

GENERAL CLASSIFICATION OF SUPPLIES FOR OFFICE DEVICES (INCLUDING PAPER AND INK). (D 1140.)

Subclass No.	Subclass titles.	Page reference.
D 1141	Typewriter ribbons and other office machine ribbons	19
D 1142	Typewriter brushes	20
D 1143	Pads and cloths, for copying baths	20
D 1144		
D 1145		
D 1146		
D 1147	Eyelets, staples, and other fasteners for hand-fastening machines	20
D 1148	Typewriter pads	20
D 1149	Special and miscellaneous supplies for office devices	None.

TYPEWRITER RIBBONS AND OTHER OFFICE MACHINE RIBBONS. (D 1141.)

Specification or list No.	Names of articles.
336	Typewriter ribbon, Caligraph, black copy.
338	Typewriter ribbon, Densmore, black copy.
338a	Typewriter ribbon, Densmore, black record.
338b	Typewriter ribbon, Densmore, blue copy.
339	Typewriter ribbon, Elliott, black copy.
340	Typewriter ribbon, Monarch, black copy.
340a	Typewriter ribbon, Monarch, black record.
340b	Typewriter ribbon, Monarch, blue copy.
340c	Typewriter ribbon, Monarch, blue record.
340d	Typewriter ribbon, Monarch, red and black.
340c	Typewriter ribbon, Monarch, red and blue.
341	Typewriter ribbon, Oliver, black copy.
341a	Typewriter ribbon, Oliver, black record.
341b	Typewriter ribbon, Oliver, blue copy.
341c	Typewriter ribbon, Oliver, blue record.
341f	Typewriter ribbon, Oliver, purple copy.
342	Typewriter ribbon, Remington, black copy, narrow.
342a	Typewriter ribbon, Remington, black record, narrow.
343a	Typewriter ribbon, Remington, black record, wide.
342b	Typewriter ribbon, Remington, blue copy, narrow.
343b	Typewriter ribbon, Remington, blue copy, wide.
342c	Typewriter ribbon, Remington, blue record, narrow.
343c	Typewriter ribbon, Remington, blue record, wide.
343g	Typewriter ribbon, Remington, black copy blue, wide.
342d	Typewriter ribbon, Remington, red and black, narrow.
342e	Typewriter ribbon, Remington, red and blue, narrow.
343	Typewriter ribbon, Remington, black copy, wide.
343d	Typewriter ribbon, Remington, red and black, wide.
343e	Typewriter ribbon, Remington, red and blue, wide.
343f	Typewriter ribbon, Remington, purple copy, wide.
343h	Typewriter ribbon, Remington, red copy.
344	Typewriter ribbon, L. C. Smith, black copy.
344b	Typewriter ribbon, L. C. Smith, blue copy.
345	Typewriter ribbon, Smith Premier, black copy.
345b	Typewriter ribbon, Smith Premier, blue copy.
345d	Typewriter ribbon, Smith Premier, red and black record.
346a	Typewriter ribbon, Underwood, black record.
346	Typewriter ribbon, Underwood, black copy.
346b	Typewriter ribbon, Underwood, blue copy.
346c	Typewriter ribbon, Underwood, blue record.
346g	Typewriter ribbon, Underwood, black copy blue.
334d	Adding-machine ribbon, Burroughs, black.
334	Adding-machine ribbon, Burroughs, purple.
334a	Adding-machine ribbon, Comptograph.
334b	Adding-machine ribbon, Universal, blue.
334c	Adding-machine ribbon, Universal, red and black.
334e	Adding-machine ribbon, Dalton.

TYPEWRITER BRUSHES. (D 1142.)

Specification or list No.	Names of articles.
028	Large.
029	Small.

PADS AND CLOTHS FOR COPYING BATHS. (D 1143.)

196	Pads for press copying.

EYELETS, STAPLES, AND OTHER FASTENERS FOR HAND FASTENING MACHINES. (D 1147.)

122b	Eyelets for punches, B.
122a	Eyelets for punches, C. J.
122	Eyelets for punches, J. N.

TYPEWRITER PADS. (D 1148.)

195a	Pads for typewriters.

GENERAL CLASSIFICATION OF HANDSTAMPING DEVICES. (D 1150.)[1]

Subclass No.	Subclass titles.	Page reference.
D 1151	Rubber stamps	22
D 1152	Type for rubber stamps	None.
D 1153	Inking pads	22
D 1154		
D 1155		
D 1156		
D 1157		
D 1158		
D 1159	Special and miscellaneous	.....

[1] Office devices for the return of which the user is not accountable go into "Supplies" on the principle that such devices are consumable in use. Office devices for the return of which the user is accountable go into "Equipment;" such devices are of a permanent nature and expenditures for them are capital outlays.

RUBBER STAMPS. (D 1151).

Specification or list No.	Names of articles.
064	Dating stamps.

INKING PADS. (D 1153.)

395b	No. 0 stamp pads.
396	No. 2 stamp pads.
195	Pads for Bates numbering machine.

GENERAL CLASSIFICATION OF ADHESIVES, CLIPS, AND FASTENERS (OTHER THAN THOSE INCLUDED IN D 1140). D 1160.)

Subclass No.	Subclass titles.	Page reference.
D 1161	Glue, paste, mucilage	24
D 1162	Pins	24
D 1163	Clips and fasteners (other than those included in D 1140)	24
D 1164	Twine	24
D 1165	Tape, cloth or paper, taste and seal ribbons	24
D 1166	Rubber bands and rings	25
D 1167	Sealing wax	None.
D 1168		
D 1169	Special and miscellaneous	None.

GLUE, PASTE, MUCILAGE. (D 1161.)

Specification or list No.	Names of articles.
142	Glue, Le Page's.
259	Pad cement (Sphinx paste).
256	Paste, photo, 6 ounce.
257	Paste, ½ pint.
258	Paste, photo, quarts.

PINS. (D 1162.)

316	No. 1, ½-pound boxes.
317	No. 4, ½-pound boxes.
318	Pyramid cushions, No. 2.
319	Pyramid cushions, No. 4.

CLIPS AND FASTENERS (OTHER THAN THOSE INCLUDED IN D 1140). (D 1163.)

047	Clips, board, 9 x 12.
048	Clips, board, 9 x 14.
049	Clips, Clipper.
052	Clips, Gem.
050	Clips, horseshoe, Spencerian.
051	Clips, Niagara Giant.
044	Clips, Ideal Giant.
124	Fasteners, McGill, No. 1.
125	Fasteners, McGill, No. 2.
126	Fasteners, McGill, No. 3.
127	Fasteners, McGill, No. 4.
128	Fasteners, McGill, No. 5.
129	Fasteners, McGill, No. 6.
130	Fasteners, O. K. 1, B.
131	Fasteners, O. K. 2, B.
132	Fasteners for Hotchkiss machine.
422	Washers, McGill, No. 1 and No. 2.

TWINE. (D 1164.)

421	Twine, cotton.
417	Twine, flax, small.
419	Twine, jute, large.
420	Twine, jute, small.

TAPE (CLOTH OR PAPER) TASTE AND SEAL RIBBONS. (D 1165.)

335	Ribbons for seals, blue.
407	Tape, brown cloth, gummed, 1¼ inches.
407a	Tape, brown paper, gummed, 1¼ inches.
408	Tape, red.

RUBBER BANDS AND RINGS. (D 1166.)

Specification or list No.	Names of articles.
360	Bands, No. 11.
361	Bands, No. 16.
362	Bands, No. 19.
362a	Bands, No. 30.
363	Bands, No. 32.

INKS. (D 1170.)

Specification or list No.	Names of articles.
145	Ink, copying, quarts.
145a	Ink for fountain pens, 4-ounce bottle.
145b	Ink, black, sign, marks, 1 tube.
146	Ink for stamp pads.
147	Ink for stamp pads, immediate dry, 2-ounce.
147a	Ink for stamp pads, immediate dry, 4-ounce.
148	Ink, Higgins' drawing, black.
149	Ink, Higgins' drawing, red.
149a	Ink, Higgins' drawing, blue.
149b	Ink, Higgins' drawing, green.
149c	Ink, Higgins' drawing, yellow.
149d	Ink, Higgins' drawing, brown.
149e	Ink, Higgins' drawing, violet.
149f	Ink, Higgins' drawing, scarlet.
149g	Ink, Higgins' drawing, orange.
149h	Ink, Higgins' drawing, vermilion.
149i	Ink, David's drawing, white.
150	Ink, household, $1\frac{3}{4}$-ounce, violet.
151	Ink, household, 3-ounce, green.
152	Ink, household, 4-ounce, blue.
153	Ink, household, 4-ounce, green.
154	Ink, household, 4-ounce, violet.
155	Ink, indelible, No. 303.
155a	Ink, indelible, for marking towels.
156	Ink, K. & E. drawing, blue.
158	Ink, numbering machine.
160	Ink, red, quarts.
161	Ink, writing fluid, black, quarts.

GENERAL CLASSIFICATION OF DESK RECEPTACLES, WASTEBASKETS, AND DESK COVERS. (D 1180.)

Subclass No.	Subclass titles.	Page reference.
D 1181	Inkwells	28
D 1182	Sponge cups	28
D 1183	Mucilage and paste cups, and brushes for both	28
D 1184	Pen trays and racks and pincushions	28
D 1185	Desk covers	28
D 1186	Desk baskets and trays	28
D 1187	Wastebaskets, wicker and wire	28
D 1188	Twine pots	None.
D 1189	Special and miscellaneous	28
D 1189.1	(Book supports)	28

INKWELLS. (D 1181.)

Specification or list No.	Names of articles.
162	Glass top, 2-inch.
163	Glass top, 2½-inch.
164	Metal top 2½-inch.
043	Inkstands, automatic.

SPONGE CUPS. (D 1182.)

391	Sponge cups, glass, 3-inch.

MUCILAGE AND PASTE CUPS AND BRUSHES FOR BOTH. (D 1182.)

021	Brushes, camel's hair.
024.	Brushes, paste, 1-inch.
025	Brushes, paste, 2-inch.

PEN TRAYS AND RACKS, AND PIN CUSHIONS. (D 1184.)

260	Penracks.
321	Pincushions.

DESK COVERS. (D 1185.)

056	Desk covers, 4½ x 9.
057	Desk covers, 6 x 9.

DESK BASKETS AND TRAYS. (D 1186.)

007	Desk baskets, wire.

WASTEBASKETS, WICKER AND WIRE. (D 1187.)

006	Wastebaskets, willow.
008	Wastebaskets, wire.

SPECIAL AND MISCELLANEOUS DESK RECEPTACLES, WASTEBASKETS, AND DESK COVERS. (D 1189.)

018b	Book supports (metal).

GENERAL CLASSIFICATION OF SPECIAL AND MISCELLANEOUS OFFICE SUPPLIES.
(D 1190.)

Subclass No.	Subclass titles.	Page reference.
D 1191	Envelope moisteners and office sponges	30
D 1192	Hones and sharpeners (including machine)	30
D 1193		
D 1194	Binders, files and file boxes	30
D 1195	Desk calendar pads	30
D 1196	Racks, stamp holders	None.
D 1197	Finger cots	30
D 1198	Key rings	30
D 1199	Other special and miscellaneous	None.

ENVELOPE MOISTENERS AND OFFICE SPONGES. (D 1191.)

Specification or list No.	Names of articles.
392	Sponge, rubber.
393	Sponges, marine, large.
394	Sponges, marine, small.

HONES AND SHARPENERS, EXCLUDING MACHINES. (D 1192.)

143	Hones, water.
274	Pencil pointers, emery.

BINDERS, FILES, AND FILE BOXES. (D 1194.)

010	Binders, McGill.
012	Binders, Perfection.
013	Binders, spring back.
009	Binders, Common Sense.
133	File boxes.
133a	File holders, paperoid.
134	Files, Shannon.
135	Files, spindle bill.

DESK CALENDAR PADS. (D. 1195.)

032	Desk calendar pads.

FINGER COTS. (D 1197.)

136	Finger cots.

KEY RINGS. (D 1198.)

358a	Key rings.

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THE PRESIDENT'S COMMISSION ON ECONOMY AND EFFICIENCY

CATALOGUE AND PRICE LIST OF SUPPLIES

FOR USE IN THE

BUREAU OF THE CENSUS

DEPARTMENT OF COMMERCE AND LABOR

CIRCULAR NO. 12

WASHINGTON
1911

UNITED STATES OF AMERICA
GOVERNMENT PRINTING OFFICE

INTRODUCTORY NOTE.

This price list has been prepared by Mr. C. R. Bartlett, in charge of supplies in the Bureau of the Census, for use in requisitioning supplies. The classification numbers are those prepared by Messrs. S. W. Stratton and C. R. Bartlett, of the Department of Commerce and Labor, Ward A. Fitzsimmons, of the Department of State, J. A. Bogan, of the Post Office Department, and B. L. Vipond, of the Government Printing Office. The specification numbers are those previously used as stock numbers by the Bureau of the Census. In ordering, as well as in invoicing and accounting, it is assumed that both symbols will be made a part of the description, the one for purposes of identification and the other for purposes of classification and analysis. The method of preparing the catalogue is shown in Circular No. 11.

CATALOGUE AND PRICE LIST OF SUPPLIES, BUREAU OF THE CENSUS, DEPARTMENT OF COMMERCE AND LABOR.

Class.	Speeifica-tion.	Artieles.	Unit of quantity.	Price per unit.
D 1112	001a	Application for leave (new form), 8-700a	100	$0.12
D 1112	003	Application for sick leave, 8-885	100	.14
D 1129	004	Arm rests	1	.26
D 1187	006	Baskets, willow waste	1	.46
D 1186	007	Baskets, wire desk	1	.14
E 9100	008a	Bells, desk	1	.50
D 1194	009	Binders, common sense	1	.50
D 1194	010	Binders, McGill	1 box	.10
D 1194	012	Binders, Perfection	1	.40
D 1117	.....	Blank Books. (*See* "Notebooks.")		
D 1128	014	Blotter holders	1	.22
D 1128	014a	Blotter holders, hand, small	1	.15
D 1116	015	Blotters, large, blue	1	.01
D 1116	015a	Blotters, large, green	1	.02
D 1116	017	Blotters, press copy	1 dozen	.03
D 1116	016	Blotters, small	1 dozen	.01
D 1160	018	Bon Ami	1	.07
D 1132	018d	Bone folders	1	.09
D 1189	018b	Book supports, metal	1	.05
D 1119	018a	Bristol board, colored, 22½ x 28½ x 120	1	.03
E 6100	019	Brooms	1	.36
E 6300	020	Brooms, whisk	1	.14
D 1182	021	Brushes, camels hair	1	.14
E 6100	021a	Brushes, floor sweeps, 18-inch	1	1.55
E 6100	398	Brushes for dustpans	1	.33
E 6300	022	Brushes, nail, small	1	.13
E 6300	023	Brushes, nail, large	1	.20
D 1182	024	Brushes, paste, 1-inch	1	.02
D 1182	025	Brushes, paste, 2-inch	1	.04
E 6300	027	Brushes, toilet	1	.49
D 1142	028	Brushes, typewriter, large	1	.05
D 1142	029	Brushes, typewriter, small	1	.05
E 6300	030a	Buckets, 3 gallon	1	.28
D 1195	032	Calendar pads	1	.17
E 5700	032a	Calendar stands	1	.20
D 1114	033	Cards, guide, plain, 3 x 5, not perforated, 5th cut	100	.46
D 1114	033	Cards, guide, plain, 3 x 5, perforated, 5th cut	100	.40
D 1114	034	Cards, guide, printed, A-Z, 3 x 5, perforated, 5th cut	1 set	.13
D 1114	035	Cards, guide, plain, 4 x 6, not perforated	100	.46
D 1114	035	Cards, guide, plain, 4 x 6, perforated	100	.46
D 1114	036	Cards, guide, plain, 8 x 10½, 3d cut	100	1.25
D 1114	037	Cards, guide, plain, 8 x 10½, 5th cut	100	1.25
D 1114	037a	Cards, guide, plain, 9⅜ x 11⅞, 5th cut	100	.75
D 1114	038a	Cards, library, 3 x 5, perforated, not ruled	100	.10
D 1114	038	Cards, library, 3 x 5, perforated, ruled	100	.08
D 1114	038b	Cards, library, 3 x 5, not perforated, not ruled	100	.07
D 1114	039	Cards, library, 3 x 5, not perforated, ruled	100	.09

Class.	Specification.	Articles.	Unit of quantity.	Price per unit.
D 1114	039a	Cards, library, 3 x 5, not perforated, ruled, blue	100	$0.09
D 1114	040	Cards, library, 4 x 6, not perforated, ruled	100	.12
D 1112	040a	Cards, postal, 8-1472	100	.09
D 1112	041	Cards, postmaster, for agents, 8-1117	100	.57
D 1112	042	Cards, requests for publication	100	.14
D 1112	412a	Cards, time record, individual, 8-1550	100	.28
D 4800	045	Cheesecloth	1 yard	.03
D 4160	046	Cleaning compound	1 pound	.08
D 1163	047	Clips, board, 9 x 12	1	.14
D 1163	048	Clips, board, 9 x 14	1	.15
D 1163	049	Clips, clipper	1 box	.05
D 1163	052	Clips, Gem	1 box	.03
D 1163	050	Clips, horseshoe, Spencerian	1 dozen	.59
D 1163	051	Clips, Niagara Giant	1 box	.10
D 1163	044	Clips, Ideal, Giant	1 box	.11
D 1165	407b	Cloth tape, gummed	1 roll	.30
E 6300	054	Combs, toilet	1	.07
D 1185	056	Covers, desk, 4½ x 9	1	.50
D 1185	057	Covers, desk, 6 x 9	1	.89
D 4800	057a	Crash	1 yard	.10
D 1122	059	Crayon holders	1	.02
D 1121	058a	Crayons, blue, Dixon's	1 dozen	.44
D 1121	058	Crayons, blue, Pomeroy's	1 dozen	.44
D 1121	058b	Crayons, red, Dixon's	1 dozen	.42
D 1121	058c	Crayons, set, Dixon's	1 set	.13
D 1121	058d	Crayons, lumber, colors	1	.03
D 1112	061a	Daily report of absentees, for sections, 8-030b	100	.19
D 1112	062	Daily report slips, 8-1226c	100	.03
D 1112	062a	Daily report slips, piece-price work, 8-1226d	100	.11
D 1112	063	Daily report slips, for absence, 8-1226b	100	.04
D 1112	063a	Daily report of absence, piece-price work, 8-1226e	100	.06
D 1151	064	Dating stamps	1	.05
D 1186	007	Desk baskets (wire)	1	.14
D 1195	032	Desk calendar pads	1	.17
E 5700	032a	Desk calendar stands	1	.20
D 1185	056	Desk covers, 4½ x 9	1	.50
D 1185	057	Desk covers, 6 x 9	1	.89
D 1128	065	Desk pads	1	.21
D 4510	065a	Disinfectant, Formacone	1 gallon	1.75
E 6100	068	Dustpans	1	.11
D 1113	071	Envelopes, manila, plain, 3⅝ x 8⅜	1,000	.69
D 1113	072	Envelopes, manila, plain, 3⅞ x 8⅞	1,000	.63
D 1113	073	Envelopes, manila, plain, 7½ x 11	1,000	2.73
D 1113	074	Envelopes, manila, plain, 9¼ x 12½	1,000	4.80
D 1113	075	Envelopes, manila, plain, 10 x 14	500	2.78
D 1113	076	Envelopes, manila, plain, 10¼ x 12¾	500	2.43
D 1113	077	Envelopes, manila, plain, 12 x 15	1,000	13.98
D 1113	078	Envelopes, manila, plain, 12 x 18	1,000	21.00
D 1113	079	Envelopes, manila, plain, 14½ x 16	1,000	23.00
D 1113	080	Envelopes, manila, plain, 15 x 18	1	.03
D 1113	081	Envelopes, manila, printed, 3⅝ x 8⅜, pay	1,000	1.70
D 1113	083	Envelopes, manila, printed, 3⅝ x 8⅜, return penalty	500	.42
D 1113	084	Envelopes, manila, printed, 3⅞ x 8⅞, official	500	.34
D 1113	087	Envelopes, manila, printed, 4½ x 10⅜, official	500	.53
D 1113	089	Envelopes, manila, printed, 6½ x 10¼, official	500	.82
D 1113	092a	Envelopes, manila, printed, 9⅛ x 11½, official	1,000	8.00

Class.	Specification.	Articles.	Unit of quantity.	Price per unit.
D 1113	095	Envelopes, manila, printed, 9¼ x 12½, official	1 box(250)	$1.33
D 1113	093	Envelopes, manila, printed, 9¼ x 12½, return penalty	500	2.65
D 1113	096	Envelopes, manila, printed, 10 x 14, official	500	3.16
D 1113	097	Envelopes, manila, printed, 12 x 15, official	500	7.49
D 1113	098	Envelopes, white, plain, 3½ x 6	1,000	.84
D 1113	099	Envelopes, white, plain, 3⅝ x 8⅜	500	.62
D 1113	100	Envelopes, white, plain, 3⅞ x 8⅞	500	.64
D 1113	101	Envelopes, white, plain, 4½ x 10⅜	500	1.01
D 1113	102	Envelopes, white, printed, 3½ x 6, official	500	.49
D 1113	105	Envelopes, white, printed, 3⅝ x 8⅝, return penalty	500	.67
D 1113	106	Envelopes, white, printed, 3⅞ x 8⅞, disbursing office	500	.56
D 1113	107	Envelopes, white, printed, 3⅞ x 8⅞, official	500	.69
D 1113	108	Envelopes, white, printed, 4½ x 10⅜, official	500	1.09
D 1113	109	Envelopes, white, printed, 4⅜ x 11, official	500	1.05
D 1113	111	Envelopes, Whiting's woven linen, 3¾ x 6⅜, printed	500	3.34
D 1125	114	Erasers, Art gum	1 dozen	.40
D 1125	114b	Erasers, Beats all	10	.21
D 1125	114a	Erasers, Emerald	1 dozen	.25
D 1125	115	Erasers, Globe	1	.06
D 1125	116	Erasers, pen and pencil, Combination	1 dozen	.25
D 1125	116a	Erasers, pen	1 dozen	.20
D 1125	117	Erasers, pliable rubber	1	.05
D 1125	118	Erasers, Ruby	1 dozen	.25
D 1125	392	Erasers, sponge-rubber	1	.30
D 1125	119	Erasers, steel knife, bone handle	1	.23
D 1125	120	Erasers, steel knife, wood handle	1	.16
D 1125	119a	Erasers, steel spear, bone handle	1	.15
D 1125	120a	Erasers, steel spear, hard rubber handle	1	.15
D 1125	121	Erasers, typewriter, disc	1	.02
D 1147	122b	Eyelets for punches, B	1 box	.04
D 1147	122a	Eyelets for punches, C. Z	1 box	.12
D 1147	122	Eyelets for punches, J. N	1 box	.06
E 5700	123	Eyelet punches	1	1.11
D 1163	124	Fasteners, McGill No. 1	1 box	.04
D 1163	125	Fasteners, McGill No. 2	1 box	.06
D 1163	126	Fasteners, McGill No. 3	1 box	.07
D 1163	127	Fasteners, McGill No. 4	1 box	.09
D 1163	128	Fasteners, McGill No. 5	1 box	.25
D 1163	129	Fasteners, McGill No. 6	1 box	.27
D 1163	130	Fasteners, O. K. 1, B	1 box	.11
D 1163	131	Fasteners, O. K. 2, B	1 box	.14
E 5700	144	Fastener (Hotchkiss binding machine)	1	.66
D 1163	132	Fasteners for Hotchkiss machine	1 box	.16
D 1194	133	File boxes	1	.13
D 1194	133a	File holders, Paperoid	500	7.50
D 1194	134	Files, Shannon	1	.17
D 1194	135	Files, spindle, bill	1	.03
D 1129	145c	Fillers for fountain pens	1 dozen	.19
D 1197	136	Finger cots	1 dozen	.47
D 4160	137	Flash	1 can	.06
D 1112	139	Franks, 8-498	100	.04
D 1161	142	Glue, Le Page's	1 can	.16
D 1128	014a	Hand blotters (see blotter holders)	.....	.....
D 1192	143	Hones, water	1	.10
E 5700	144	Hotchkiss binding machine	1	.66
D 1125	011	Ink eradicator	1 set	.09

Class.	Specification.	Articles.	Unit of quantity.	Price per unit.
D 1181	043	Inkstand, automatic	1	$0.75
D 1170	145	Ink, copying, quarts	1	.32
D 1170	145a	Ink for fountain pens, 4-ounce bottles	1	.12
D 1170	145b	Ink, black sign, marker	1 tube	.25
D 1170	146	Ink for stamp pads	1 bottle	.09
D 1170	147	Ink for stamp pads, Immediate Dry, 2-ounce	1 bottle	.07
D 1170	147a	Ink for stamp pads, Immediate Dry, 4-ounce	1 bottle	.11
D 1170	148	Ink, Higgins' drawing, black	1 bottle	.16
D 1170	149a	Ink, Higgins' drawing, blue	1 bottle	.16
D 1170	149d	Ink, Higgins' drawing, brown	1 bottle	.16
D 1170	149e	Ink, Higgins' drawing, violet	1 bottle	.16
D 1170	149f	Ink, Higgins' drawing, scarlet	1 bottle	.16
D 1170	149g	Ink, Higgins' drawing, orange	1 bottle	.16
D 1170	149b	Ink, Higgins' drawing, green	1 bottle	.16
D 1170	149h	Ink, Higgins' drawing, vermilion	1 bottle	.16
D 1170	149	Ink, Higgins' drawing, red	1 bottle	.16
D 1170	149c	Ink, Higgins' drawing, yellow	1 bottle	.16
D 1170	149i	Ink, David's drawing, white	1 bottle	.09
D 1170	150	Ink, Household, 1¾-ounce, violet	1 bottle	.02
D 1170	151	Ink, Household, 3-ounce, green	1 bottle	.03
D 1170	152	Ink, Household, 4-ounce, blue	1 bottle	.04
D 1170	153	Ink, Household, 4-ounce, green	1 bottle	.04
D 1170	154	Ink, Household, 4-ounce, violet	1 bottle	.04
D 1170	155	Ink, indelible, No. 303	1 bottle	.20
D 1170	155a	Ink, indelible for marking towels	1 bottle	.54
D 1170	156	Ink, K. & E. drawing, blue	1 bottle	.12
D 1170	158	Ink, numbering-machine	1 bottle	.33
D 1170	160	Ink, red, quarts	1 bottle	.25
D 1170	161	Ink, writing fluid, black, quarts	1 bottle	.20
D 1181	163	Inkstand, glass top, 2½-inch	1	.11
D 1181	164	Inkstand, metal top, 2½-inch	1	.06
E 6100	165	Jars, slop	1	.63
D 1198	358a	Key rings	1	.02
E 5700	165	Knives for pencil-sharpening machine	1	.15
D 1114	165b	Labels, Dennison's No. 117	100	.02
D 1114	166	Labels, Dennison's No. 221	1 book	.14
D 1114	167	Labels, Dennison's No. 2001	1 box	.10
D 1112	168	Letterheads, Chief Clerk, 8-693	500	.84
D 1112	169	Letterheads, Director	500	.69
D 1112	170	Letterheads, official, blue, 8-1127	500	.62
D 1112	171	Letterheads, official, white, 8-1127	100	.16
D 1112	172	Letterheads, official, yellow, 8-1127	500	.47
D 1131	175	Letter openers	1	.08
D 1112	173	List of States, 8-1140a	100	.72
D 1112	173a	List of States, 8-1140b	100	.28
D 1112	173b	List of States, 8-1140c	100	.28
D 1112	173c	List of States, 8-1140d	100	.28
D 4000	174	Lye	1 can	.07
D 1131	175	Mail openers	1	.08
D 1112	177	Memorandum blanks, 8-1127	500	43
D 4000	178	Metal polish	1 pint	.13
E 6100	179	Mop handles	1	.07
E 6100	180	Mops	1	18
D 1117	183	Notebooks, blank, 3¼ x 5¼, No. 25	1	20
D 1117	184	Notebooks, blank, 4 x 6, No. 27	1	.11
D 1117	185	Notebooks, blank, 5¼ x 8¼, No. 21	1	.35

Class.	Specification.	Articles.	Unit of quantity.	Price per unit.
D 1117	186	Notebooks, blank, 7 x 8½, No. 22	1	$0.51
D 1117	187	Notebooks, blank, 7⅞ x 10¼, No. 39	1	1.76
D 1117	188	Notebooks, blank, 8½ x 14, No. 33	1	2.00
D 1117	189	Notebooks, blank, 10 x 17, No. 40	1	1.85
D 1117	190	Notebooks, journal, 8½ x 14, No. 36	1	2.04
D 1117	191	Notebooks, ledger, 8½ x 14, No. 1-936	1	2.41
D 1117	181	Notebooks, stenographer, pen	1	.06
D 1117	182	Notebooks, stenographer, pencil	1	.13
D 3130	192	Oil, typewriter	1 bottle	.05
D 1111	194	Oiled sheets, press-copying	100 sh.	.53
E 5700	193	Oilers, typewriter	1	.05
D 1161	259	Pad cement. (*See* Paste, Sphinx.)		
D 1153	195	Pads for Bates numbering machine	1	.02
D 1143	196	Pads for press copying	1 dozen	.83
D 1148	195a	Pads for typewriters	1 dozen	.35
D 1111	198a	Paper, Archive linen, 16 x 21	500 sh.	5.60
D 1111	201	Paper, blue writing, 8 x 10½	500 sh.	.35
D 1111	202	Paper, blue writing, 21 x 32	500 sh.	2.70
D 1111	202a	Paper, blue writing, 16 x 21	500 sh.	1.40
D 1111	205	Paper, Burrough's adding machine rolls	1 roll	.08
D 1115	.....	Paper, carbon. (*See* Paper, semicarbon.)		
D 1111	205c	Paper, Congress linen, 8 x 10½	500 sh.	.50
D 1111	205a	Paper, Congress linen, 16 x 21, 18-pound	500 sh.	1.98
D 1111	205b	Paper, bond, 16 x 21, 16-pound	500 sh.	1.75
D 1111	206	Paper, Comptograph, rolls	1 roll	.04
D 1111	207b	Paper, drawing, paragon, rolls	1 yard	.92
D 1111	208	Paper, foolscap	500 sh.	.84
D 1111	212	Paper, leather brown crash, 20½ x 25½	500 sh.	3.75
D 1111	213	Paper, legal cap	1 ream	.84
D 1111	214a	Paper, manila tag, 22½ x 28½, 100-pound	500 sh.	3.00
D 1111	214b	Paper, manila tag, 22½ x 28½, 120-pound	500 sh.	3.60
D 1111	215a	Paper, manila writing, 22 x 34, 40-pound	500 sh.	1.50
D 1111	218	Paper, Navy Blue, Royal Melton 20 x 25	500 sh.	3.75
D 1111	194	Paper, oiled for press copy	100 sh.	.53
D 1116	220	Paper, Orient gray cover, 20 x 25	500 sh.	3.75
D 1111	222	Paper, Persian bond, 8 x 12½	500 sh.	.58
D 1111	223	Paper, Persian bond, 16 x 25	500 sh.	4.00
D 1111	225	Paper, press copying rolls, Davidson's	1 roll.	.40
D 1111	206a	Paper, ruled, 9 x 11½ digit	100 sh.	.33
D 1111	207	Paper, ruled, 11½ x 18 digit	100 sh.	.62
D 1111	207a	Paper, ruled, 18 x 23 digit	100 sh.	1.18
D 1111	226	Paper, ruled, 4 col. digit	100 sh.	.28
D 1111	226a	Paper, ruled, 4 col. plain	100 sh.	.29
D 1111	227	Paper, ruled, 5 col. plain	100 sh.	.23
D 1111	228	Paper, ruled, 6 col. digit	100 sh.	.30
D 1111	229	Paper, ruled, 6 col. plain	100 sh.	.29
D 1111	230	Paper, ruled, 10 col. plain	100 sh.	.59
D 1111	231	Paper, ruled, 12 col. digit	100 sh.	.56
D 1111	232	Paper, ruled, 12 col. plain	100 sh.	.55
D 1111	233	Paper, ruled, 15 col. digit	100 sh.	.54
D 1111	234	Paper, ruled, 15 col. plain	100 sh.	.61
D 1115	235	Paper, semicarbon, 8 x 10½, black	1 box	.34
D 1115	235a	Paper, semicarbon, blue, 8 x 10½	1 box	.34
D 1115	236	Paper, semicarbon, 8 x 12½	1 box	.40
D 1115	236a	Paper, semicarbon, 16 x 21	1 box	2.00
D 1116	238	Paper, Strathmore Parchment, 8 x 10½	500 sh.	.57

Class.	Specification.	Articles.	Unit of quantity.	Price per unit.
D 1111	215	Paper, tag-board, colored, 22½ x 28½, 120-pound	500 sh.	$4.20
D 1165	407a	Paper tape, gummed	1 roll	.33
D 1116	240	Paper, thrush-brown cover, 20 x 25	500 sh.	3.75
D 1111	241	Paper, typewriter, 16 x 21, 14-pound	500 sh.	1.40
D 1111	242	Paper, typewriter, heavy, 8 x 10½	500 sh.	.44
D 1111	243	Paper, typewriter, heavy, 8 x 12½	500 sh.	.60
D 1111	244	Paper, typewriter, thin, 8 x 10½	500 sh.	.42
D 1111	245	Paper, typewriter, thin, 8 x 12½	500 sh.	.57
D 1116	246	Paper, white elite cover, 20 x 25	500 sh.	3.75
D 1111	248	Paper, Whiting's woven linen, 6⅛ x 7¼	500 sh.	3.60
D 1111	205	Paper, Universal adding machine	1 roll	.06
D 1111	249	Paper, Whiting's woven linen, printed, 6⅛ x 7¼	480 sh.	4.40
D 1116	251	Paper, wrapping, 24 x 36, 60 pounds	500 sh.	3.69
D 1116	252	Paper, wrapping, 36 x 40, 90 pounds	500 sh.	2.88
D 1116	252a	Paper, wrapping, 36 x 40, 120 pounds	500 sh.	7.50
D 1116	252b	Paper, for folders, 36 x 40, 150 pounds	500 sh.	4.80
D 1116	253	Paper, wrapping, 40 x 48, 150 pounds	500 sh.	4.80
D 1160	.....	Paper fasteners. (*See* Fasteners.)		
D 1161	256	Paste, photo, 6-ounce	1 can	.13
D 1161	257	Paste, ½-pint	1 can	.14
D 1161	258	Paste, photo, quarts	1 can	.34
D 1161	259	Paste, Sphinx (pad cement)	1 quart	.88
D 1121	260a	Pencils, blue, large	1 dozen	.42
D 1121	261	Pencils, blue, small	1 dozen	.20
D 1121	260b	Pencils, blue and red	1 dozen	.24
D 1121	262	Pencils, green, small	1 dozen	.20
D 1121	263	Pencils, red, small	1 dozen	20
D 1121	263a	Pencils, yellow, small	1 dozen	.20
D 1121	268	Pencils, American Indian, No. 2	1 dozen	.24
D 1121	268a	Pencils, American Indian, No. 3	1 dozen	.24
D 1121	268b	Pencils, American Indian, No. 1	1 dozen	.24
D 1121	264	Pencils, Dixon's, Artists, 6 H	1 dozen	.60
D 1121	265b	Pencils, Dixon's round, No. 1	1 dozen	.20
D 1121	265a	Pencils, Dixon's round, No. 2	1 dozen	.20
D 1121	266	Pencils, Dixon's round, No. 3	1 dozen	.20
D 1121	269	Pencils, Dixon's Anglo Saxon, No. 2	1 dozen	.24
D 1121	269a	Pencils, Dixon's Anglo Saxon, No. 3	1 dozen	.24
D 1121	269b	Pencils, Dixon's Anglo Saxon, No. 1	1 dozen	.24
D 1121	266a	Pencils, Eagle, drafting	1 dozen	.25
D 1121	266b	Pencils, Eagle, Standard, No. 1½	1 dozen	.20
D 1121	266c	Pencils, Eagle, Standard, No. 2	1 dozen	.20
D 1121	266d	Pencils, Eagle Standard No. 2½	1 dozen	.20
D 1121	266e	Pencils, Eagle Standard No. 3	1 dozen	.20
D 1121	266f	Pencils, Eagle Standard No. 3½	1 dozen	.20
D 1121	266g	Pencils, Eagle Standard No. 4	1 dozen	.20
D 1121	270	Pencils, Faber's Royal No. 2	1 dozen	.24
D 1121	271	Pencils, Faber's round No. 4	1 dozen	.20
D 1121	270a	Pencils, Faber's Royal No. 3	1 dozen	.24
D 1121	272	Pencils, Hardtmuth's Kohinoor No. 4 H	1 dozen	.70
D 1121	272a	Pencils, Hardtmuth's Kohinoor No. 6 H	1 dozen	.70
D 1121	270b	Pencils, Similax No. 376	1 dozen	.24
D 1121	273	Pencils, indelible	1 dozen	.30
D 1121	272b	Pencils, Venus, grade B	1 dozen	.58
D 1121	273a	Pencils, Eagle Copygraph No. 956 M. H.	1 dozen	.28
D 1121	267a	Pencils, Mikado No. 1	1 dozen	.25
D 1121	267b	Pencils, Mikado No. 2	1 dozen	.25

Class.	Specification.	Articles.	Unit of quantity.	Price per unit.
D 1121	267c	Pencils, Mikado No. 3	1 dozen	$0.25
D 1129	274	Pencil point protector	1 dozen	.12
D 1192	274b	Pencil pointers, Emery	1 dozen	.55
E 5700	274a	Pencil-sharpening machine	1	1.84
D 1122	276	Penholders, cork tip	1 dozen	.27
D 1122	278	Penholders, hard rubber No. 1	1 dozen	.58
D 1122	279	Penholders, hard rubber No. 2	1 dozen	.67
D 1122	280	Penholders, hard rubber No. 3	1 dozen	.75
D 1122	281	Penholders, hard rubber No. 4	1 dozen	.85
D 1122	283	Penholders, hard rubber tips No. 2	1 dozen	.29
D 1122	284	Penholders, hard rubber tips No. 3	1 dozen	.75
D 1122	285	Penholders, hard rubber tips No. 4	1 dozen	.75
D 1122	286	Penholders, hard rubber tips No. 5	1 dozen	.75
D 1184	260	Penrack	1	.06
D 1123	287	Pens, Dreka No. 2	1 dozen	.06
D 1123	288	Pens, Dreka No. 3	1 dozen	.06
D 1123	290	Pens, Eagle, E 330 C	1 box	.55
D 1123	291	Pens, Esterbrook, Commercial No. 9	1 box	.48
D 1123	292	Pens, Esterbrook, Falcon, No. 048	1 box	.42
D 1123	293	Pens, Esterbrook, Ladies' Falcon, No. 182	1 box	.48
D 1123	294	Pens, Esterbrook, Relief, No. 314	1 box	.43
D 1123	295	Pens, Esterbrook, Jackson Stub, No. 442	1 box	.48
D 1123	296	Pens, Gillott, No. 294	1 box	.74
D 1123	297	Pens, Gillott, No. 303	1 box	.70
D 1123	298	Pens, Gillott, No. 404	1 dozen	.28
D 1123	299	Pens, Hunt's, Quill, No. 75	1 box	.51
D 1123	301	Pens, Miller Bros., Carbon Stub, No. 4	1 box	.23
D 1123	302	Pens, Miller Bros., Expeditious Writer, No. 15	1 box	.20
D 1123	302a	Pens, Miller Bros., University, No. 28	1 box	.20
D 1123	302b	Pens, Miller Bros., Knight Templar, No. 74	1 box	.20
D 1123	303	Pens, Miller Bros., No. 87	1 box	.29
D 1123	304	Pens, ruling	1	.30
D 1123	306	Pens, Spencerian, No. 1	1 box	.65
D 1123	307	Pens, Spencerian, No. 2	1 box	.65
D 1123	308	Pens, Spencerian, No. 3	1 box	.65
D 1123	309	Pens, Spencerian, No. 4	1 box	.65
D 1123	310	Pens, Spencerian, No. 28	1 box	.65
D 1123	311	Pens, Tadella, No. 2	1 box	.70
D 1123	312	Pens, Tadella, No. 5	1 box	.70
D 1123	313	Pens, Tadella, No. 6	1 box	.70
D 1123	314	Pens, Tadella, No. 9	1 box	.70
D 1300	315	Petrolatum	1 pound	.06
D 1184	321	Pincushions	1	.10
D 1162	316	Pins, No. 1, ½-pound boxes	1 box	.15
D 1162	317	Pins, No. 4, ½-pound boxes	1 box	.16
D 1162	318	Pins, pyramid cushions, No. 2	dozen	.67
D 1162	319	Pins, pyramid cushions, No. 4	dozen	.61
D 1114	040a	Postal cards, 8-1472	100	.09
D 1117	324	Press copy books, Japanese	1	1.07
D 1117	324a	Press copy books, manila	1	.48
D 1112	326	Recommendations for special agents' appointments, 8-525	100	.23
D 1112	327	Referred slips, director	100	.14
D 1112	042	Requests for Census publications, 8-1318a	100	.14
D 1112	330a	Requisitions on storekeeper, 8-3247	100	.35
D 1112	328	Requisitions for printing, 8-699	100	.16

Class.	Specification.	Articles.	Unit of quantity.	Price per unit.
D 1112	329	Requisitions for purchases, 8-657	100	$0.17
D 1112	330	Requisitions for stationery, 8-1294	100	.17
D 1112	331	Requisitions for stationery, divisions, 8-1052	100	.06
D 1112	332	Requisitions for stationery, field work, 8-1291	100	.15
D 1112	332a	Resignation blanks, 8-3094	100	.41
D 1112	333	Return penalty labels, 8-295b	100	.04
D 1141	334d	Ribbons, adding machine, Burroughs, black	1	.37
D 1141	334	Ribbons, adding machine, Burroughs, purple	1	.63
D 1141	334a	Ribbons, adding machine, Comptograph	1	.65
D 1141	334b	Ribbons, adding machine, Universal, blue	1	.42
D 1141	334c	Ribbons, adding machine, Universal, red and black	1	.46
D 1141	334e	Ribbons, adding machine, Dalton	1	.63
D 1141	336	Ribbons, Caligraph, black copy	1	.20
D 1141	338	Ribbons, Densmore, black copy	1	.20
D 1141	338a	Ribbons, Densmore, black record	1	.20
D 1141	338b	Ribbons, Densmore, blue copy	1	.20
D 1141	339	Ribbons, Elliott, black copy	1	.20
D 1141	340	Ribbons, Monarch, black copy	1	.20
D 1141	340a	Ribbons, Monarch, black record	1	.20
D 1141	340b	Ribbons, Monarch, blue copy	1	.20
D 1141	340c	Ribbons, Monarch, blue record	1	.20
D 1141	340d	Ribbons, Monarch, red and black	1	.29
D 1141	340e	Ribbons, Monarch, red and blue	1	.29
D 1141	341	Ribbons, Oliver, black copy	1	.20
D 1141	341a	Ribbons, Oliver, black record	1	.20
D 1141	341b	Ribbons, Oliver, blue copy	1	.20
D 1141	341c	Ribbons, Oliver, blue record	1	.20
D 1141	341f	Ribbons, Oliver, purple copy	1	.20
D 1141	342	Ribbons, Remington, black copy, narrow	1	.20
D 1141	342a	Ribbons, Remington, black record, narrow	1	.20
D 1141	343a	Ribbons, Remington, black record, wide	1	.20
D 1141	342b	Ribbons, Remington, blue copy, narrow	1	.20
D 1141	343b	Ribbons, Remington, blue copy, wide	1	.20
D 1141	342c	Ribbons, Remington, blue record, narrow	1	.20
D 1141	343c	Ribbons, Remington, blue record, wide	1	.20
D 1141	343g	Ribbons, Remington, black copy blue, wide	1	.20
D 1141	342d	Ribbons, Remington, red and black, narrow	1	.29
D 1141	342e	Ribbons, Remington, red and blue, narrow	1	.29
D 1141	343	Ribbons, Remington, black copy, wide	1	.20
D 1141	343d	Ribbons, Remington, red and black, wide	1	.29
D 1141	343e	Ribbons, Remington, red and blue, wide	1	.29
D 1141	343f	Ribbons, Remington, purple copy, wide	1	.20
D 1141	343h	Ribbons, Remington, red copy	1	.20
D 1141	344	Ribbons, L. C. Smith, black copy	1	.20
D 1141	344b	Ribbons, L. C. Smith, blue copy	1	.20
D 1141	345	Ribbons, Smith Premier, black copy	1	.20
D 1141	345b	Ribbons, Smith Premier, blue copy	1	.20
D 1141	345d	Ribbons, Smith Premier, red and black record	1	.29
D 1141	346a	Ribbons, Underwood, black record	1	.20
D 1141	346	Ribbons, Underwood, black copy	1	.20
D 1141	346b	Ribbons, Underwood, blue copy	1	.20
D 1141	346c	Ribbons, Underwood, blue record	1	.20
D 1141	346g	Ribbons, Underwood, black copy blue	1	.20
D 1165	335	Ribbons, for seals, blue	1 spool	.20
E 5700	358a	Rings, key	1	.02
D 1166	360	Rubber bands, No. 11	1 box	.49

Class.	Specification.	Articles.	Unit of quantity.	Price per unit.
D 1166	361	Rubber bands, No. 16	1 box	$0.49
D 1166	362	Rubber bands, No. 19	1 box	.49
D 1166	362a	Rubber bands, No. 30	1 box	.49
D 1166	363	Rubber bands, No. 32	1 box	.49
D 1134	365	Rulers, boxwood, 12-inch	1	.06
D 1134	366	Rulers, boxwood, 15-inch	1	.07
D 1134	367	Rulers, boxwood, 18-inch	1	.09
D 1134	368	Rulers, boxwood, 24-inch	1	.12
D 1134	369	Rulers, hard rubber, 14-inch and 16-inch	1	.16
D 1123	304	Ruling pens	1	.30
D 3320	370	Sandpaper	24 sheets	.15
D 4140	371	Sapolio	1 dozen	.73
D 1117	374	Scrapbook, 9 x 11½	1	1.40
E 2480	376	Screw driver	1	.27
D 1119	.....	Seals, notary, gilt	1 box	.08
D 1119	379	Seals, small (color)	1 dozen	.48
E 5700	380	Shears, 8-inch	1	.30
E 5700	381	Shears, 10-inch	1	.46
E 5700	382	Shears, 12-inch	1	.59
D 4800	383	Sheeting, bleached	1 yard	.27
D 4800	384	Sheeting, unbleached	1 yard	.27
E 6100	165	Slop jars	1	.63
D 4140	386	Soap, hygienic	1 box	4.08
D 4110	387	Soap, Ivory	1 cake	.04
D 4110	388	Soap, Pears	1 cake	.11
D 4140	371	Soap, Sapolio	1 dozen	.73
D 4140	389	Soap, scrubbing	1 cake	.03
D 4110	390	Soap, toilet	1 box	4.08
D 4120	390a	Soap, liquid	1 gallon	1.75
D 1182	391	Sponge cups, glass, 3-inch	1	.04
D 1125	392	Sponge-rubber, eraser	1	.30
D 1191	393	Sponges, large	1	.23
D 1191	394	Sponges, small	1 dozen	.39
E 5700	395	Springs, Bates numbering machine	1	.05
E 5700	395a	Springs for pencil sharpeners	1 dozen	.50
D 1153	395b	Stamp pads, No. 0	1	.05
D 1153	396	Stamp pads, No. 2	1	.09
D 4920	397	Sweeping compound	1 pound	.03
E 6100	398	Sweeps for dust pans	1	.33
D 1111	399	Tablets, large, blank	1	.07
D 1111	400	Tablets, large, ruled	1	.06
D 1111	399a	Tablets, medium, blank	1	.04
D 1111	401	Tablets, small, blank	1	.03
E 5130	403	Tacks, carpet, 4-ounce	1 box	.03
E 5130	404	Tacks, carpet, 8-ounce	1 box	.04
D 1114	405	Tags, manila shipping	100	.05
D 1114	407	Tags, white linen, 6 c	100	.23
D 1114	406	Tags, white linen, 8 c	100	.33
D 1165	407b	Tape, brown cloth—gummed, 1¼-inch	1 roll	.30
D 1116	407a	Tape, brown paper—gummed, 1¼-inch	1 roll	.34
D 1165	408	Tape, red	1 spool	.13
D 1112	409	Telephone slips, 8-1002	100	.11
D 1112	410	Telegram blanks, 8-1170	100	.11
D 1112	410a	Telegram blanks, special, 8-1492	100	.11
D 1200	411	Thumb tacks	1 dozen	.06
D 1112	412a	Time record cards, 8-1550	100	.28

Class.	Specification.	Articles.	Unit of quantity.	Price per unit.
D 4500	413	Toilet paper	1 roll	$0.07
D 4860	413a	Towels, 14 x 20	1	.10
D 4860	413b	Towels, hand, 18 x 38	1	.18
D 4860	414	Towels, linen huck, 22 x 36	1	.16
D 4860	413c	Towels, small, 14 x 24	1	.07
D 4860	415	Towels, roller	1	.35
E 5150	416	Tumblers	1 dozen	.26
D 1164	421	Twine, cotton	1 ball	.10
D 1164	417	Twine, flax, small	1 pound	.11
D 1164	419	Twine, jute, large, pound	1 ball	.08
D 1164	420	Twine, jute, small, pound	1 ball	.07
D 3120	315	Vaseline	1 can	.30
D 1163	422	Washers, McGill, No. 1 and No. 2	1 box	.11
D 1187	006	Wastebaskets, willow	1	.46
D 4400	423	Wax, floor	1 pound	.18
D 1133	424	Weights, paper	1	.27
E 6300	020	Whisk brooms	1	.14

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